1/88 S2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending December 31, 1986

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
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receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of
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upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B,
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prises operated or
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the gross receipts of tickets or admission as provided in this section.

19-005
CPE-39386

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1986

Computed tax during the fourth quarter of 1986 amounted to $174,185,833, an increase of 6.34 percent from the same quarter in 1985. The number of businesses filing returns decreased from 102,617 to 102,510 or -0.10 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the fourth quarter of 1986, the Home Furnishings Group showed the largest increase in computed tax with a 19.63 percent increase. The Building Materials Group followed with an increase of 14.56 percent. The number of businesses showed a decrease of -0.10 percent as compared with an increase of 0.60% during the same period in 1985. Five business groups reported an increase in the number of filers. General Merchandise and Specialty Retail showed the largest increase with 4.62 and 3.59 percent respectively, while the Utilities (-7.75 percent) and Food Dealers (-6.07 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 86	# Bus. Dec. 85	% Change # Bus.	Computed Tax Dec. 86	Computed Tax Dec. 85	% Change Tax
Nonresidents	72	61	18.03%	$ 243,651	$ 88,547	175.17%
Utilities	2,464	2,671	-7.75	24,619,700	26,008,324	-5.34
Building Materials	2,538	2,639	-3.83	8,608,749	7,514,326	14.56
General Merchandise	1,652	1,579	4.62	25,273,423	23,393,702	8.04
Food Dealers	2,121	2,258	-6.07	9,136,338	9,075,592	0.67
Motor Vehicle	5,423	5,483	-1.09	9,022,814	8,853,851	1.91
Apparel	2,318	2,333	-0.64	6,537,238	5,898,767	10.82
Home Furnishings	3,122	3,141	-0.60	6,736,240	5,631,065	19.63
Eating and Drinking	7,098	6,995	1.47	13,852,360	12,441,180	11.34
Specialty Retail	20,657	19,941	3.59	15,377,063	14,606,363	5.28
Services	30,113	29,081	3.55	19,769,894	18,159,335	8.87
Wholesale Goods	8,640	8,792	-1.73	22,226,241	20,431,850	8.78
Miscellaneous	11,898	11,455	3.87	10,920,765	9,437,194	15.72
Late Filers	4,394	6,188	-28.99	1,861,357	2,253,874	-17.42
TOTALS	102,510	102,617	-0.10%	$174,185,833	$163,793,970	6.34%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December, 1986

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	152	1.77%	$ 1,095,765	6.19%
Building Materials	172	2.01	262,633	1.48
General Merchandise	13	0.15	430,740	2.43
Food Dealers	23	0.27	19,334	0.11
Motor Vehicle	129	1.51	185,219	1.05
Apparel	54	0.63	50,754	0.29
Home Furnishings	248	2.89	483,675	2.73
Eating and Drinking	25	0.29	18,434	0.10
Specialty Retail	755	8.81	1,469,132	8.30
Services	1,352	15.78	2,698,414	15.24
Wholesale Goods	2,577	30.07	4,635,540	26.18
Miscellaneous	2,739	31.96	6,160,640	34.80
Late Filers	331	3.86	194,504	1.10
TOTAL	8,570	100.00%	$17,704,784	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1985 and 1986

Use Tax	December 1985	December 1986	% Change
Retailers			
Number of Returns	8,354	8,570	2.59%
Computed Tax	$17,847,815	$17,704,784	-0.80%
Motor Vehicle			
Number of Returns	140,218	157,258	12.15%
Computed Tax	$20,628,412	$24,787,290	20.16%
Consumers			
Number of Returns	4,860	4,840	-0.41%
Computed Tax	$ 6,031,107	$ 6,384,241	5.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT		72	$6,387,172	$243,651	.14
ADAIR	COUNTY				
GREENFIELD*		143	$5,496,162	$219,841	.13
ADAIR		55	$2,210,903	$88,340	.05
STUART		29	$746,987	$29,879	.02
BRIDGEWATER		24	$362,703	$14,429	.01
FONTANELLE		36	$469,384	$18,777	.01
ORIENT		23	$268,507	$10,743	.01
NON-PERMIT		0	$0	$0	.00
OTHER		95	$689,869	$27,592	.02
* TOTAL COUNTY *		405	$10,244,515	$409,601	.24
ADAMS	COUNTY				
CORNING*		122	$4,423,633	$176,894	.10
NODAWAY		10	$100,568	$4,024	.00
PRESCOTT		16	$113,551	$4,542	.00
NON-PERMIT		3	$129,683	$3,900	.00
OTHER		61	$381,792	$15,270	.01
* TOTAL COUNTY *		212	$5,149,227	$204,630	.12
ALLAMAKEE	COUNTY				
WAUKON*		194	$8,276,495	$331,058	.19
LANSING		83	$1,584,366	$63,372	.04
POSTVILLE		95	$4,906,271	$196,212	.11
NEW ALBIN		36	$709,227	$28,370	.02
HARPERS FERRY		26	$204,905	$8,196	.00
WATERVILLE		11	$61,640	$2,465	.00
NON-PERMIT		4	$132,485	$3,975	.00
OTHER		155	$1,214,323	$48,571	.03
* TOTAL COUNTY *		604	$17,089,712	$682,219	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	284	$13,150,845	$525,793	.30
CINCINNATI	13	$44,328	$1,773	.00
MORAVIA	35	$230,341	$9,213	.01
MOULTON	31	$401,656	$16,067	.01
MYSTIC	26	$74,054	$2,963	.00
NON-PERMIT	1	$10,514	$315	.00
OTHER	144	$1,430,037	$57,143	.03
* TOTAL COUNTY *	534	$15,340,975	$613,267	.35
AUDUBON COUNTY				
AUDUBON*	159	$5,134,284	$205,328	.12
EXIRA	53	$997,250	$39,889	.02
BRAYTON	10	$93,731	$3,641	.00
KIMBALLTON	23	$290,074	$11,587	.01
NON-PERMIT	1	$18,717	$562	.00
OTHER	88	$608,116	$24,325	.01
* TOTAL COUNTY *	334	$7,142,172	$285,332	.16
BENTON COUNTY				
BELLE PLAINE	131	$3,828,346	$153,130	.09
VINTON*	227	$8,698,483	$347,983	.20
BLAIRSTOWN	40	$782,098	$31,285	.02
SHELLSBURG	29	$367,508	$14,701	.01
VAN HORNE	35	$398,504	$15,932	.01
ATKINS	32	$422,179	$16,888	.01
GARRISON	21	$158,538	$6,342	.00
KEYSTONE	32	$1,490,843	$59,634	.03
MT AUBURN	13	$96,191	$3,848	.00
NEWHALL	38	$514,876	$20,596	.01
NORWAY	26	$664,308	$26,572	.02
URBANA	25	$216,054	$8,642	.00
WALFORD	16	$235,648	$9,426	.01
NON-PERMIT	2	$17,073	$512	.00
OTHER	193	$1,435,582	$57,425	.03
* TOTAL COUNTY *	860	$19,326,231	$772,916	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,245	$133,588,111	$5,343,206	3.07
CEDAR FALLS	1,084	$50,569,429	$2,021,956	1.16
EVANSDALE	117	$1,642,382	$65,610	.04
ELK RUN HTS	12	$118,151	$4,727	.00
HUDSON	84	$1,866,275	$74,647	.04
LA PORTE CITY	115	$1,934,009	$77,365	.04
DUNKERTON	42	$629,364	$25,525	.01
JANESVILLE	22	$336,117	$13,445	.01
GILBERTVILLE	39	$411,909	$16,421	.01
RAYMOND	21	$192,047	$7,660	.00
NON-PERMIT	26	$892,654	$26,786	.02
OTHER	132	$2,260,942	$90,433	.05
* TOTAL COUNTY *	3,939	$194,441,590	$7,767,781	4.46
BOONE COUNTY				
BOONE*	489	$19,357,282	$774,225	.44
MADRID	89	$2,094,084	$83,757	.05
OGDEN	101	$1,857,380	$74,293	.04
BEAVER	11	$71,351	$2,853	.00
BOXHOLM	17	$235,377	$9,415	.01
NON-PERMIT	0	$0	$0	.00
OTHER	185	$1,706,412	$68,260	.04
* TOTAL COUNTY *	892	$25,321,886	$1,012,803	.58
BREMER COUNTY				
WAVERLY*	341	$14,685,743	$587,349	.34
SUMNER	111	$3,837,114	$153,470	.09
TRIPOLI	62	$1,185,524	$47,419	.03
DENVER	82	$1,572,337	$62,894	.04
JANESVILLE	33	$523,305	$20,932	.01
READLYN	43	$897,291	$35,891	.02
FREDERIKA	12	$69,555	$2,781	.00
PLAINFIELD	33	$433,588	$17,344	.01
NON-PERMIT	1	$250	$8	.00
OTHER	176	$1,749,365	$69,973	.04
* TOTAL COUNTY *	894	$24,954,072	$998,061	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	266	$11,631,523	$465,213	.27
JESUP	95	$1,953,453	$78,134	.04
FAIRBANK	53	$874,496	$35,076	.02
HAZLETON	41	$359,731	$14,344	.01
LAMONT	30	$345,746	$13,811	.01
WINTHROP	49	$953,045	$38,120	.02
AURORA	15	$305,296	$12,210	.01
BRANDON	26	$173,739	$6,950	.00
QUASQUETON	19	$200,411	$8,016	.00
ROWLEY	13	$50,681	$2,026	.00
NON-PERMIT	5	$579,732	$17,392	.01
OTHER	198	$2,284,939	$91,381	.05
* TOTAL COUNTY *	810	$19,712,792	$782,673	.45
BUENA VISTA COUNTY				
STORM LAKE*	428	$22,021,371	$879,694	.51
ALTA	90	$2,865,676	$114,628	.07
ALBERT CITY	52	$1,731,464	$69,261	.04
MARATHON	18	$339,878	$13,591	.01
NEWELL	48	$947,405	$37,896	.02
SIOUX RAPIDS	67	$1,672,868	$66,908	.04
LAKESIDE	11	$87,771	$3,510	.00
REMBRANDT	21	$150,871	$6,036	.00
LINN GROVE	14	$96,548	$3,862	.00
NON-PERMIT	5	$325,495	$9,766	.01
OTHER	105	$1,130,341	$45,211	.03
* TOTAL COUNTY *	859	$31,369,688	$1,250,363	.72

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	69	$1,209,258	$48,369	.03
GREENE	73	$2,185,119	$87,406	.05
PARKERSBURG	98	$1,807,889	$72,378	.04
SHELL ROCK	70	$1,153,698	$46,149	.03
ALLISON*	70	$3,551,553	$142,038	.08
APLINGTON	54	$889,167	$35,565	.02
DUMONT	37	$902,122	$36,059	.02
NEW HARTFORD	37	$491,974	$19,653	.01
BRISTOW	14	$132,566	$5,303	.00
NON-PERMIT	3	$51,667	$1,550	.00
OTHER	181	$1,791,916	$71,641	.04
* TOTAL COUNTY *	706	$14,166,929	$566,111	.33
CALHOUN COUNTY				
LAKE CITY	97	$2,061,180	$82,621	.05
MANSON	94	$2,617,751	$104,707	.06
ROCKWELL CITY*	130	$3,629,895	$145,175	.08
LOHRVILLE	38	$330,997	$13,241	.01
POMEROY	45	$1,631,617	$65,266	.04
FARNHAMVILLE	30	$1,810,872	$72,434	.04
SOMERS	11	$25,065	$1,003	.00
NON-PERMIT	1	$87,709	$2,631	.00
OTHER	112	$695,139	$27,773	.02
* TOTAL COUNTY *	558	$12,890,225	$514,851	.30
CARROLL COUNTY				
CARROLL*	431	$25,758,864	$1,030,253	.59
COON RAPIDS	81	$1,786,202	$71,423	.04
MANNING	88	$2,302,640	$108,124	.06
BREDA	46	$1,046,717	$41,867	.02
GLIDDEN	45	$1,604,781	$64,192	.04
ARCADIA	27	$594,132	$23,766	.01
DEDHAM	17	$314,058	$12,565	.01
HALBUR	16	$1,239,900	$49,596	.03
TEMPLETON	29	$625,383	$25,016	.01
NON-PERMIT	7	$147,922	$4,436	.00
OTHER	126	$1,150,896	$46,040	.03
* TOTAL COUNTY *	913	$36,571,495	$1,477,278	.85

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	385	$17,575,721	$702,623	.40
ANITA	77	$1,129,445	$45,177	.03
GRISWOLD	86	$1,673,729	$66,948	.04
LEWIS	28	$188,043	$7,521	.00
CUMBERLAND	26	$304,177	$12,167	.01
MASSENA	32	$849,205	$33,968	.02
WIOTA	11	$125,879	$5,034	.00
NON-PERMIT	2	$4,303	$129	.00
OTHER	132	$949,483	$37,977	.02
* TOTAL COUNTY *	779	$22,799,985	$911,544	.52
CEDAR COUNTY				
TIPTON*	188	$7,238,245	$289,530	.17
DURANT	89	$2,446,684	$97,792	.06
MECHANICSVILLE	38	$583,912	$23,356	.01
WEST BRANCH	88	$962,128	$38,486	.02
CLARENCE	54	$1,019,687	$40,762	.02
LOWDEN	52	$977,119	$39,085	.02
STANWOOD	42	$935,337	$37,412	.02
BENNETT	31	$542,074	$21,681	.01
NON-PERMIT	0	$0	$0	.00
OTHER	161	$1,608,888	$64,341	.04
* TOTAL COUNTY *	743	$16,314,074	$652,445	.37
CERRO GORDO COUNTY				
MASON CITY*	1,098	$75,494,206	$3,019,720	1.73
CLEAR LAKE	330	$11,383,303	$455,106	.26
VENTURA	29	$332,976	$13,319	.01
ROCKWELL	40	$592,412	$23,694	.01
DOUGHERTY	11	$91,778	$3,670	.00
MESERVEY	22	$134,907	$5,396	.00
PLYMOUTH	16	$202,406	$8,042	.00
SWALEDALE	17	$168,631	$6,747	.00
THORNTON	27	$326,837	$13,075	.01
NON-PERMIT	16	$270,801	$8,123	.00
OTHER	154	$2,509,452	$100,379	.06
* TOTAL COUNTY *	1,760	$91,507,709	$3,657,271	2.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	304	$14,254,118	$570,152	.33
MARCUS	75	$1,832,673	$73,281	.04
AURELIA	62	$806,995	$32,277	.02
CLEGHORN	19	$218,627	$8,746	.01
MERIDEN	12	$86,036	$3,442	.00
QUIMBY	25	$461,809	$18,606	.01
WASHTA	15	$63,512	$2,541	.00
NON-PERMIT	3	$3,492	$105	.00
OTHER	122	$1,044,889	$41,799	.02
* TOTAL COUNTY *	637	$18,772,151	$750,949	.43
CHICKASAW COUNTY				
NEW HAMPTON*	213	$9,228,193	$369,128	.21
NASHUA	80	$1,556,735	$62,271	.04
FREDERICKSBURG	56	$1,455,629	$58,224	.03
LAWLER	40	$1,089,458	$43,579	.03
ALTA VISTA	20	$310,309	$12,414	.01
IONIA	18	$211,705	$8,471	.00
NON-PERMIT	7	$2,137,436	$64,123	.04
OTHER	172	$1,635,233	$65,409	.04
* TOTAL COUNTY *	606	$17,624,698	$683,619	.39
CLARKE COUNTY				
OSCEOLA*	225	$8,827,205	$353,086	.20
MURRAY	29	$207,879	$8,315	.00
NON-PERMIT	1	$7,085	$213	.00
OTHER	86	$831,791	$33,273	.02
* TOTAL COUNTY *	341	$9,873,960	$394,887	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	532	$26,677,057	$1,066,881	.61
EVERLY	41	$1,668,144	$66,727	.04
PETERSON	35	$311,161	$12,437	.01
DICKENS	13	$251,602	$10,063	.01
ROYAL	31	$224,165	$8,967	.01
WEBB	18	$240,077	$9,603	.01
NON-PERMIT	18	$1,399,714	$41,992	.02
OTHER	135	$1,282,070	$51,278	.03
* TOTAL COUNTY *	823	$32,053,990	$1,267,948	.73
CLAYTON COUNTY				
ELKADER*	151	$5,599,794	$223,964	.13
GUTTENBERG	119	$2,658,529	$106,325	.06
MONONA	83	$2,508,553	$100,325	.06
STRAWBERRY PT	78	$1,321,619	$52,868	.03
EDGEWOOD	44	$1,062,342	$42,492	.02
GARNAVILLO	52	$876,886	$35,076	.02
MARQUETTE	21	$134,287	$5,373	.00
MCGREGOR	82	$979,722	$39,518	.02
FARMERSBURG	15	$202,455	$8,099	.00
LUANA	19	$198,916	$7,956	.00
N BUENA VISTA	10	$63,327	$2,534	.00
VOLGA CITY	25	$200,769	$8,031	.00
NON-PERMIT	9	$336,753	$10,117	.01
OTHER	200	$1,544,993	$61,692	.04
* TOTAL COUNTY *	908	$17,688,945	$704,370	.40

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	908	$53,800,651	$2,151,091	1.23
DE WITT	207	$7,268,288	$290,731	.17
CAMANCHE	97	$1,223,740	$48,949	.03
DELMAR	16	$276,514	$11,060	.01
GRAND MOUND	37	$342,699	$13,709	.01
LOST NATION	42	$571,932	$22,873	.01
WHEATLAND	41	$803,837	$32,154	.02
CALAMUS	17	$494,742	$19,756	.01
CHARLOTTE	20	$433,921	$17,357	.01
GOOSE LAKE	14	$74,349	$2,974	.00
LOW MOOR	21	$288,507	$11,543	.01
WELTON	12	$104,682-	$4,155	.00
NON-PERMIT	7	$18,196	$545	.00
OTHER	218	$2,603,447	$104,126	.06
* TOTAL COUNTY *	1,657	$68,305,505	$2,731,023	1.57
CRAWFORD COUNTY				
DENISON*	312	$14,751,707	$590,070	.34
CHARTER OAK	42	$489,154	$19,591	.01
DOW CITY	31	$230,709	$9,229	.01
MANILLA	46	$921,333	$36,856	.02
SCHLESWIG	49	$873,226	$34,864	.02
VAIL	26	$175,720	$7,007	.00
KIRON	27	$278,022	$11,120	.01
RICKETTS	18	$71,163	$2,848	.00
WESTSIDE	29	$744,612	$29,819	.02
NON-PERMIT	2	$2,244	$67	.00
OTHER	136	$1,732,113	$69,269	.04
* TOTAL COUNTY *	718	$20,270,003	$810,740	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	301	$12,741,864	$509,655	.29
ADEL*	131	$3,141,939	$125,678	.07
DALLAS CENTER	56	$1,020,710	$40,826	.02
DEXTER	36	$908,385	$36,335	.02
REDFIELD	35	$844,114	$33,764	.02
WAUKEE	66	$2,557,117	$102,285	.06
WOODWARD	53	$749,272	$29,945	.02
BOUTON	14	$202,764	$8,109	.00
DE SOTO	31	$367,690	$14,708	.01
GRANGER	36	$714,611	$28,585	.02
LINDEN	12	$36,695	$1,468	.00
MINBURN	20	$547,006	$21,878	.01
VAN METER	27	$445,616	$17,825	.01
NON-PERMIT	4	$59,145	$1,775	.00
OTHER	256	$2,720,900	$108,841	.06
* TOTAL COUNTY *	1,078	$27,057,828	$1,081,677	.62
DAVIS COUNTY				
BLOOMFIELD*	163	$5,831,868	$233,274	.13
DRAKESVILLE	11	$44,003	$1,759	.00
PULASKI	15	$194,571	$7,783	.00
NON-PERMIT	0	$0	$0	.00
OTHER	160	$1,305,204	$52,205	.03
* TOTAL COUNTY *	349	$7,375,646	$295,021	.17
DECATUR COUNTY				
LAMONI	92	$2,151,518	$86,057	.05
LEON*	100	$2,740,066	$109,541	.06
DAVIS CITY	11	$58,783	$2,352	.00
DECATUR CITY	17	$214,673	$8,586	.00
GARDEN GROVE	11	$43,710	$1,747	.00
GRAND RIVER	12	$67,233	$2,677	.00
VAN WERT	10	$39,331	$1,573	.00
WELDON	14	$64,576	$2,582	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$243,182	$9,722	.01
* TOTAL COUNTY *	340	$5,623,072	$224,837	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	243	$12,300,922	$492,038	.28
EARLVILLE	37	$849,396	$33,977	.02
EDGEWOOD	15	$554,411	$22,177	.01
HOPKINTON	31	$629,928	$25,197	.01
COLESBURG	24	$621,841	$24,871	.01
DELHI	32	$488,659	$19,545	.01
DUNDEE	11	$276,248	$11,051	.01
GREELEY	16	$176,143	$7,047	.00
RYAN	27	$291,375	$11,654	.01
NON-PERMIT	2	$3,158	$94	.00
OTHER	173	$2,669,411	$106,791	.06
* TOTAL COUNTY *	611	$18,861,492	$754,442	.43
DES MOINES COUNTY				
BURLINGTON*	852	$55,108,443	$2,204,193	1.27
MEDIAPOLIS	93	$2,833,607	$113,343	.07
WEST BURLINGTON	175	$12,579,397	$503,169	.29
DANVILLE	42	$913,852	$36,553	.02
NON-PERMIT	9	$35,615	$1,090	.00
OTHER	212	$1,991,380	$79,650	.05
* TOTAL COUNTY *	1,383	$73,462,294	$2,937,998	1.69
DICKINSON COUNTY				
MILFORD	137	$2,666,011	$106,636	.06
SPIRIT LAKE*	268	$9,698,949	$387,951	.22
ARNOLDS PARK	126	$1,083,716	$43,307	.02
LAKE PARK	64	$1,571,321	$62,850	.04
OKOBOJI	46	$1,224,110	$48,964	.03
SUPERIOR	10	$347,027	$13,882	.01
TERRIL	18	$293,774	$11,751	.01
NON-PERMIT	4	$9,212	$277	.00
OTHER	192	$1,503,226	$60,121	.03
* TOTAL COUNTY *	865	$18,397,346	$735,739	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE	COUNTY				
DUBUQUE*		1,912	$120,824,454	$4,831,630	2.77
CASCADE		100	$2,962,901	$118,517	.07
DYERSVILLE		164	$9,842,891	$393,719	.23
EPWORTH		41	$547,537	$21,902	.01
FARLEY		54	$893,221	$35,728	.02
BERNARD		25	$305,308	$12,213	.01
HOLY CROSS		17	$193,784	$7,791	.00
LUXEMBURG		18	$214,005	$8,561	.00
NEW VIENNA		25	$532,033	$21,280	.01
PEOSTA		17	$222,765	$8,911	.01
SHERRILL		14	$57,217	$2,288	.00
WORTHINGTON		19	$395,483	$15,818	.01
ZWINGLE		10	$38,416	$1,537	.00
NON-PERMIT		26	$317,068	$10,166	.01
OTHER		262	$5,993,128	$239,721	.14
* TOTAL COUNTY *		2,704	$143,340,211	$5,729,782	3.29
EMMET	COUNTY				
ESTHERVILLE*		301	$13,728,267	$549,108	.32
ARMSTRONG		81	$1,748,913	$69,949	.04
RINGSTED		28	$791,274	$31,650	.02
WALLINGFORD		19	$117,036	$4,662	.00
NON-PERMIT		5	$7,304	$234	.00
OTHER		106	$760,509	$30,425	.02
* TOTAL COUNTY *		540	$17,153,303	$686,028	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	300	$12,724,450	$508,953	.29
FAYETTE	60	$962,750	$38,512	.02
WEST UNION*	134	$5,553,980	$222,184	.13
ARLINGTON	28	$450,530	$18,023	.01
CLERMONT	32	$1,290,658	$51,628	.03
ELGIN	36	$843,158	$33,727	.02
HAWKEYE	29	$611,855	$24,474	.01
MAYNARD	20	$543,247	$21,729	.01
ST LUCAS	17	$358,354	$14,334	.01
WADENA	14	$59,345	$2,374	.00
WAUCOMA	19	$368,842	$14,754	.01
WESTGATE	14	$73,978	$2,939	.00
NON-PERMIT	4	$326,046	$9,782	.01
OTHER	204	$3,600,985	$144,031	.08
* TOTAL COUNTY *	911	$27,768,178	$1,107,442	.64
FLOYD COUNTY				
CHARLES CITY*	362	$7,978,252	$617,896	.35
NORA SPRINGS	69	$983,292	$39,329	.02
ROCKFORD	56	$855,963	$34,240	.02
FLOYD	21	$196,881	$7,872	.00
MARBLE ROCK	26	$368,571	$14,743	.01
RUDD	27	$353,307	$14,135	.01
NON-PERMIT	2	$6,244	$187	.00
OTHER	169	$2,227,511	$89,079	.05
* TOTAL COUNTY *	732	$12,970,021	$817,481	.47
FRANKLIN COUNTY				
HAMPTON*	250	$10,711,124	$428,414	.25
ACKLEY	12	$146,609	$5,865	.00
SHEFFIELD	63	$1,157,190	$44,643	.03
ALEXANDER	12	$139,045	$5,562	.00
COULTER	13	$255,584	$10,223	.01
GENEVA	12	$136,862	$5,475	.00
LATIMER	31	$1,588,692	$63,489	.04
NON-PERMIT	2	$72,946	$2,566	.00
OTHER	121	$1,933,743	$77,341	.04
* TOTAL COUNTY *	516	$16,141,795	$643,578	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	76	$2,259,905	$90,396	.05
SIDNEY*	59	$1,124,713	$44,946	.03
TABOR	47	$689,411	$27,570	.02
FARRAGUT	27	$231,877	$9,250	.01
RANDOLPH	10	$135,807	$5,432	.00
RIVERTON	17	$165,252	$6,611	.00
THURMAN	11	$47,040	$1,882	.00
NON-PERMIT	4	$172,962	$5,189	.00
OTHER	104	$4,102,248	$164,091	.09
* TOTAL COUNTY *	355	$8,929,215	$355,367	.20
GREENE COUNTY				
JEFFERSON*	242	$9,248,988	$369,889	.21
CHURDAN	33	$256,158	$10,245	.01
GRAND JCT	58	$1,578,927	$63,147	.04
SCRANTON	40	$600,165	$24,003	.01
PATON	22	$639,555	$25,582	.01
RIPPEY	23	$242,753	$9,709	.01
NON-PERMIT	0	$0	$0	.00
OTHER	78	$568,829	$22,753	.01
* TOTAL COUNTY *	496	$13,135,375	$525,328	.30
GRUNDY COUNTY				
GRUNDY CENTER*	146	$5,535,115	$221,401	.13
REINBECK	92	$1,725,216	$69,010	.04
CONRAD	60	$1,580,613	$63,222	.04
DIKE	41	$1,363,366	$54,511	.03
WELLSBURG	45	$867,049	$34,684	.02
BEAMAN	13	$406,785	$16,272	.01
HOLLAND	18	$65,892	$2,636	.00
NON-PERMIT	3	$202,978	$6,100	.00
OTHER	126	$953,246	$38,126	.02
* TOTAL COUNTY *	544	$12,700,260	$505,962	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	116	$4,186,460	$167,457	.10
PANORA	69	$1,553,993	$62,163	.04
STUART	62	$1,498,818	$59,952	.03
BAYARD	30	$473,317	$18,934	.01
CASEY	29	$461,603	$18,398	.01
BAGLEY	23	$152,963	$6,117	.00
JAMAICA	10	$54,048	$2,162	.00
MENLO	23	$260,199	$10,409	.01
YALE	21	$297,577	$11,904	.01
NON-PERMIT	0	$0	$0	.00
OTHER	95	$525,379	$21,014	.01
* TOTAL COUNTY *	478	$9,464,357	$378,510	.22
HAMILTON COUNTY				
WEBSTER CITY*	344	$12,794,356	$511,596	.29
JEWELL	60	$2,108,282	$84,330	.05
STRATFORD	48	$1,091,248	$43,650	.03
WILLIAMS	37	$1,086,868	$43,478	.02
BLAIRSBURG	17	$301,612	$12,063	.01
ELLSWORTH	27	$929,691	$37,187	.02
KAMRAR	14	$138,233	$5,529	.00
RANDALL	10	$227,436	$9,097	.01
STANHOPE	26	$360,700	$14,430	.01
NON-PERMIT	1	$2,968	$89	.00
OTHER	147	$1,400,446	$56,054	.03
* TOTAL COUNTY *	731	$20,441,840	$817,503	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HANCOCK COUNTY				
BRITT	121	$3,472,174	$138,885	.08
GARNER*	124	$6,833,477	$273,327	.16
KANAWHA	49	$1,420,120	$56,805	.03
KLEMME	27	$517,231	$20,687	.01
CORWITH	26	$410,130	$16,406	.01
CRYSTAL LAKE	15	$121,517	$4,862	.00
GOODELL	10	$34,741	$1,389	.00
WODEN	18	$430,670	$17,226	.01
FOREST CITY	12	$136,238	$5,451	.00
NON-PERMIT	1	$1,252	$38	.00
OTHER	114	$890,700	$35,624	.02
* TOTAL COUNTY *	517	$14,268,250	$570,700	.33
HARDIN COUNTY				
IOWA FALLS	316	$14,170,415	$566,674	.33
ACKLEY	98	$1,557,424	$62,297	.04
ELDORA*	154	$4,376,648	$175,062	.10
ALDEN	41	$628,985	$25,160	.01
HUBBARD	56	$1,628,426	$65,137	.04
RADCLIFFE	35	$652,800	$26,112	.01
NEW PROVIDENCE	10	$297,446	$11,898	.01
STEAMBOAT ROCK	18	$274,561	$10,984	.01
UNION	38	$833,756	$33,351	.02
NON-PERMIT	2	$4,516	$136	.00
OTHER	189	$3,161,925	$126,484	.07
* TOTAL COUNTY *	957	$27,586,902	$1,103,295	.63

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARRISON COUNTY				
DUNLAP	64	$1,444,977	$57,798	.03
LOGAN*	63	$1,545,427	$61,817	.04
MISSOURI VALLEY	143	$6,037,504	$241,498	.14
WOODBINE	68	$1,597,742	$63,895	.04
MAGNOLIA	13	$65,146	$2,607	.00
MODALE	13	$478,657	$19,146	.01
MONDAMIN	23	$344,151	$13,768	.01
PERSIA	23	$126,914	$5,078	.00
PISGAH	22	$144,562	$5,783	.00
NON-PERMIT	1	$20,433	$613	.00
OTHER	106	$1,924,440	$76,968	.04
* TOTAL COUNTY *	539	$13,729,953	$548,971	.32
HENRY COUNTY				
MT PLEASANT*	296	$19,324,872	$772,991	.44
NEW LONDON	66	$995,799	$39,832	.02
WAYLAND	48	$780,642	$31,228	.02
WINFIELD	58	$1,482,983	$59,321	.03
MT UNION	16	$346,019	$13,841	.01
OLDS	17	$358,775	$14,351	.01
SALEM	19	$102,892	$4,114	.00
NON-PERMIT	8	$1,068,360	$32,050	.02
OTHER	171	$2,959,209	$118,363	.07
* TOTAL COUNTY *	699	$27,419,551	$1,086,091	.62
HOWARD COUNTY				
CRESCO*	212	$8,202,072	$327,821	.19
ELMA	43	$466,437	$18,652	.01
LIME SPRINGS	31	$921,458	$36,858	.02
RICEVILLE	18	$535,155	$21,405	.01
CHESTER	23	$357,687	$14,308	.01
PROTIVIN	34	$724,025	$28,963	.02
NON-PERMIT	14	$366,969	$11,009	.01
OTHER	103	$860,831	$34,416	.02
* TOTAL COUNTY *	478	$12,434,634	$493,432	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HUMBOLDT COUNTY				
HUMBOLDT	242	$10,926,177	$437,043	.25
DAKOTA CITY*	34	$312,908	$12,517	.01
GILMORE CITY	13	$169,200	$6,768	.00
LIVERMORE	26	$419,548	$16,777	.01
BODE	22	$286,202	$11,448	.01
RENWICK	25	$543,992	$21,760	.01
NON-PERMIT	2	$6,068	$204	.00
OTHER	124	$957,450	$38,297	.02
* TOTAL COUNTY *	488	$13,621,545	$544,814	.31
IDA COUNTY				
HOLSTEIN	83	$1,640,985	$65,634	.04
IDA GROVE*	158	$8,836,585	$353,464	.20
BATTLE CREEK	41	$563,522	$22,542	.01
ARTHUR	15	$190,503	$7,619	.00
GALVA	21	$212,327	$8,492	.00
NON-PERMIT	4	$21,398	$641	.00
OTHER	67	$179,646	$7,185	.00
* TOTAL COUNTY *	389	$11,644,966	$465,577	.27
IOWA COUNTY				
MARENGO*	121	$4,290,697	$171,619	.10
NORTH ENGLISH	49	$2,097,384	$83,895	.05
WILLIAMSBURG	126	$5,757,175	$230,283	.13
VICTOR	53	$979,123	$39,168	.02
LADORA	15	$45,559	$1,823	.00
MILLERSBURG	14	$220,635	$8,827	.01
PARNELL	14	$138,363	$5,535	.00
NON-PERMIT	5	$19,328	$580	.00
OTHER	262	$8,026,950	$321,080	.18
* TOTAL COUNTY *	659	$21,575,214	$862,810	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JACKSON COUNTY				
MAQUOKETA*	303	$11,462,900	$458,502	.26
BELLEVUE	115	$2,391,506	$95,467	.05
PRESTON	61	$2,002,521	$80,092	.05
SABULA	33	$347,002	$13,879	.01
ANDREW	15	$132,316	$5,294	.00
BALDWIN	11	$63,436	$2,540	.00
LA MOTTE	20	$508,273	$20,291	.01
MILES	23	$652,341	$26,094	.01
SPRINGBROOK	11	$108,322	$4,333	.00
ST DONATUS	10	$54,308	$2,166	.00
NON-PERMIT	5	$150,372	$4,511	.00
OTHER	224	$2,404,075	$96,140	.06
* TOTAL COUNTY *	831	$20,277,372	$809,309	.46
JASPER COUNTY				
NEWTON*	605	$30,689,523	$1,227,557	.70
COLFAX	81	$3,707,373	$148,293	.09
MONROE	80	$1,925,463	$77,014	.04
BAXTER	38	$723,520	$28,933	.02
KELLOGG	29	$479,672	$19,187	.01
PRAIRIE CITY	55	$2,340,984	$93,639	.05
LYNNVILLE	28	$442,572	$17,704	.01
MINGO	21	$124,902	$4,995	.00
SULLY	47	$2,686,364	$107,456	.06
NON-PERMIT	2	$74,388	$2,232	.00
OTHER	250	$2,281,354	$91,254	.05
* TOTAL COUNTY *	1,236	$45,476,115	$1,818,264	1.04
JEFFERSON COUNTY				
FAIRFIELD*	490	$20,669,624	$826,630	.47
BATAVIA	20	$201,376	$8,056	.00
LIBERTYVILLE	13	$199,954	$7,998	.00
LOCKRIDGE	10	$248,464	$9,938	.01
PACKWOOD	17	$251,573	$10,063	.01
NON-PERMIT	0	$0	$0	.00
OTHER	141	$1,300,155	$51,988	.03
* TOTAL COUNTY *	691	$22,871,146	$914,673	.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JOHNSON COUNTY				
IOWA CITY*	1,378	$107,919,021	$4,316,356	2.48
CORALVILLE	301	$19,601,300	$784,046	.45
LONE TREE	46	$466,572	$18,583	.01
OXFORD	34	$389,415	$15,575	.01
SOLON	51	$997,608	$39,901	.02
HILLS	20	$790,973	$31,640	.02
NORTH LIBERTY	61	$1,036,351	$41,447	.02
SWISHER	27	$521,138	$20,845	.01
TIFFIN	15	$484,697	$19,386	.01
NON-PERMIT	22	$105,076	$3,153	.00
OTHER	363	$3,699,615	$147,980	.08
* TOTAL COUNTY *	2,318	$136,011,766	$5,438,912	3.12
JONES COUNTY				
ANAMOSA*	170	$10,600,636	$423,994	.24
MONTICELLO	220	$8,864,026	$354,497	.20
OLIN	45	$500,824	$20,033	.01
OXFORD JCT	39	$244,766	$9,790	.01
WYOMING	44	$659,513	$26,283	.02
MARTELLE	10	$281,626	$11,265	.01
ONSLOW	17	$114,402	$4,576	.00
NON-PERMIT	3	$3,050	$92	.00
OTHER	255	$2,584,826	$103,389	.06
* TOTAL COUNTY *	803	$23,853,669	$953,919	.55
KEOKUK COUNTY				
KEOTA	55	$646,039	$25,837	.01
SIGOURNEY*	123	$4,375,662	$175,008	.10
HEDRICK	53	$345,452	$13,819	.01
RICHLAND	38	$813,758	$32,549	.02
WHAT CHEER	42	$532,811	$21,312	.01
HARPER	14	$189,009	$7,560	.00
KESWICK	20	$493,888	$19,756	.01
OLLIE	13	$58,905	$2,356	.00
SOUTH ENGLISH	11	$147,719	$5,909	.00
NON-PERMIT	3	$37,982	$1,318	.00
OTHER	189	$2,103,765	$84,143	.05
* TOTAL COUNTY *	561	$9,744,990	$389,567	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KOSSUTH COUNTY				
ALGONA*	313	$16,123,643	$644,851	.37
BANCROFT	59	$2,225,591	$89,021	.05
BURT	19	$346,771	$13,871	.01
LU VERNE	18	$130,375	$5,216	.00
SWEA CITY	56	$840,841	$33,632	.02
TITONKA	47	$1,060,860	$42,420	.02
WESLEY	26	$961,568	$38,462	.02
WHITTEMORE	35	$824,006	$32,959	.02
FENTON	22	$409,291	$16,372	.01
LAKOTA	19	$157,225	$6,289	.00
LEDYARD	16	$320,733	$12,829	.01
LONE ROCK	12	$162,095	$6,484	.00
NON-PERMIT	1	$216,000	$6,480	.00
OTHER	182	$1,546,964	$61,853	.04
* TOTAL COUNTY *	825	$25,325,963	$1,010,739	.58
LEE COUNTY				
FT MADISON*	392	$19,289,356	$771,342	.44
KEOKUK	497	$27,117,911	$1,084,938	.62
DONNELLSON	61	$1,250,844	$50,010	.03
MONTROSE	34	$276,559	$11,064	.01
WEST POINT	55	$1,037,584	$41,505	.02
ST PAUL	14	$656,987	$26,278	.02
HOUGHTON	12	$1,165,053	$46,602	.03
NON-PERMIT	7	$229,266	$6,877	.00
OTHER	300	$6,492,215	$259,686	.15
* TOTAL COUNTY *	1,372	$57,515,775	$2,298,302	1.32

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,541	$301,906,065	$12,075,726	6.93
MARION	569	$29,010,786	$1,160,337	.67
CENTER POINT	59	$1,357,754	$54,311	.03
CENTRAL CITY	70	$636,600	$25,465	.01
HIAWATHA	113	$3,327,868	$133,117	.08
LISBON	73	$816,624	$32,666	.02
MT VERNON	120	$4,586,544	$183,453	.11
COGGON	40	$819,110	$32,755	.02
FAIRFAX	40	$546,726	$21,871	.01
SPRINGVILLE	45	$576,580	$23,063	.01
WALKER	37	$669,369	$26,771	.02
ALBURNETTE	25	$277,001	$11,079	.01
ELY	37	$512,000	$20,480	.01
PALO	26	$481,736	$19,268	.01
PRAIRIEBURG	10	$81,484	$3,261	.00
ROBINS	13	$37,385	$1,499	.00
NON-PERMIT	55	$964,541	$29,046	.02
OTHER	300	$5,258,787	$210,411	.12
* TOTAL COUNTY *	5,173	$351,866,960	$14,064,574	8.07
LOUISA COUNTY				
COLUMBUS JCT	88	$2,095,113	$83,800	.05
WAPELLO*	104	$2,431,228	$97,247	.06
MORNING SUN	40	$1,274,517	$50,981	.03
GRANDVIEW	12	$148,192	$5,926	.00
OAKVILLE	26	$434,349	$17,374	.01
NON-PERMIT	1	$1,246	$37	.00
OTHER	104	$1,235,130	$49,403	.03
* TOTAL COUNTY *	375	$7,619,775	$304,768	.17
LUCAS COUNTY				
CHARITON*	222	$10,924,076	$436,962	.25
RUSSELL	20	$131,228	$5,238	.00
DERBY	11	$74,478	$2,978	.00
LUCAS	15	$61,810	$2,473	.00
NON-PERMIT	2	$4,993	$150	.00
OTHER	93	$1,088,933	$43,561	.03
* TOTAL COUNTY *	363	$12,285,518	$491,362	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LYON COUNTY				
ROCK RAPIDS*	125	$4,406,628	$176,218	.10
GEORGE	71	$1,496,306	$59,851	.03
DOON	35	$572,849	$22,914	.01
INWOOD	45	$1,429,605	$57,172	.03
LARCHWOOD	45	$533,710	$21,349	.01
LITTLE ROCK	20	$425,388	$17,016	.01
ALVORD	11	$73,763	$2,952	.00
LESTER	21	$509,731	$20,392	.01
NON-PERMIT	4	$134,829	$4,126	.00
OTHER	118	$953,271	$38,110	.02
* TOTAL COUNTY *	495	$10,536,080	$420,100	.24
MADISON COUNTY				
WINTERSET*	185	$7,014,538	$280,578	.16
EARLHAM	45	$599,686	$23,950	.01
MACKSBURG	11	$14,181	$567	.00
ST CHARLES	26	$455,410	$18,217	.01
TRURO	24	$286,409	$11,457	.01
NON-PERMIT	4	$14,823	$445	.00
OTHER	138	$1,068,165	$42,728	.02
* TOTAL COUNTY *	433	$9,453,212	$377,942	.22
MAHASKA COUNTY				
OSKALOOSA*	520	$28,456,775	$1,138,116	.65
EDDYVILLE	10	$76,502	$3,060	.00
NEW SHARON	71	$915,908	$36,626	.02
BEACON	11	$89,823	$3,593	.00
UNIVERSITY PARK	11	$18,744	$750	.00
BARNES CITY	14	$82,714	$3,308	.00
FREMONT	25	$213,292	$8,528	.00
LEIGHTON	10	$47,812	$1,913	.00
NON-PERMIT	7	$7,235	$218	.00
OTHER	191	$1,700,695	$68,028	.04
* TOTAL COUNTY *	870	$31,609,500	$1,264,140	.73

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARION COUNTY				
KNOXVILLE*	279	$13,131,152	$525,206	.30
PELLA	296	$14,136,981	$566,406	.33
PLEASANTVILLE	64	$969,222	$38,767	.02
BUSSEY	18	$137,509	$5,500	.00
MELCHER	33	$501,282	$20,019	.01
NON-PERMIT	2	$990	$29	.00
OTHER	248	$3,662,212	$146,487	.08
* TOTAL COUNTY *	940	$32,539,348	$1,302,414	.75
MARSHALL COUNTY				
MARSHALLTOWN*	905	$51,234,662	$2,051,435	1.18
STATE CENTER	70	$952,732	$38,103	.02
ALBION	22	$351,288	$14,052	.01
GILMAN	30	$416,598	$16,666	.01
MELBOURNE	25	$331,608	$13,262	.01
LAUREL	20	$289,136	$11,565	.01
LE GRAND	30	$602,916	$24,115	.01
LISCOMB	10	$42,567	$1,701	.00
RHODES	17	$67,731	$2,710	.00
NON-PERMIT	4	$5,887	$177	.00
OTHER	208	$3,209,486	$128,341	.07
* TOTAL COUNTY *	1,341	$57,504,611	$2,302,127	1.32
MILLS COUNTY				
GLENWOOD*	141	$6,962,740	$278,478	.16
MALVERN	55	$910,964	$36,440	.02
EMERSON	29	$644,664	$25,788	.01
PACIFIC JCT	12	$22,035	$882	.00
HENDERSON	17	$378,658	$15,149	.01
NON-PERMIT	0	$0	$0	.00
OTHER	117	$1,292,768	$51,710	.03
* TOTAL COUNTY *	371	$10,211,829	$408,447	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MITCHELL COUNTY				
OSAGE*	175	$5,807,660	$232,255	.13
ST ANSGAR	62	$3,236,766	$129,471	.07
RICEVILLE	38	$548,462	$21,939	.01
STACYVILLE	35	$913,879	$36,555	.02
NON-PERMIT	3	$71,711	$2,151	.00
OTHER	153	$2,285,862	$91,430	.05
* TOTAL COUNTY *	466	$12,864,340	$513,801	.29
MONONA COUNTY				
ONAWA*	150	$6,191,409	$247,655	.14
MAPLETON	100	$2,584,526	$103,381	.06
UTE	39	$536,702	$21,466	.01
WHITING	31	$317,252	$12,691	.01
BLENCOE	16	$166,408	$6,631	.00
CASTANA	18	$180,844	$7,233	.00
MOORHEAD	22	$255,906	$10,231	.01
SOLDIER	21	$184,024	$7,362	.00
NON-PERMIT	2	$25,157	$784	.00
OTHER	83	$883,357	$35,336	.02
* TOTAL COUNTY *	482	$11,325,585	$452,770	.26
MONROE COUNTY				
ALBIA*	187	$6,295,510	$251,823	.14
LOVILIA	28	$152,013	$6,081	.00
NON-PERMIT	6	$23,927	$717	.00
OTHER	88	$1,291,891	$51,683	.03
* TOTAL COUNTY *	309	$7,763,341	$310,304	.18
MONTGOMERY COUNTY				
RED OAK*	299	$14,997,540	$610,259	.35
VILLISCA	70	$1,005,697	$40,086	.02
STANTON	41	$1,037,654	$41,506	.02
ELLIOTT	22	$230,843	$9,234	.01
NON-PERMIT	3	$4,038	$121	.00
OTHER	94	$1,181,863	$47,275	.03
* TOTAL COUNTY *	529	$18,457,635	$748,481	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	723	$39,104,345	$1,564,141	.90
WEST LIBERTY	105	$2,781,894	$111,278	.06
WILTON	108	$7,849,488	$313,978	.18
ATALISSA	15	$124,886	$4,995	.00
CONESVILLE	11	$92,637	$3,705	.00
NICHOLS	18	$570,231	$22,809	.01
NON-PERMIT	11	$17,512	$526	.00
OTHER	201	$2,561,613	$102,390	.06
* TOTAL COUNTY *	1,192	$53,102,606	$2,123,822	1.22
OBRIEN COUNTY				
SHELDON	251	$13,427,295	$537,038	.31
HARTLEY	93	$1,771,396	$70,853	.04
PAULLINA	84	$1,509,085	$60,360	.03
PRIMGHAR*	57	$1,705,152	$68,126	.04
SANBORN	69	$1,376,394	$54,895	.03
SUTHERLAND	44	$568,325	$22,712	.01
ARCHER	11	$255,595	$10,224	.01
CALUMET	10	$271,582	$10,864	.01
NON-PERMIT	3	$331,563	$9,947	.01
OTHER	126	$882,890	$35,316	.02
* TOTAL COUNTY *	748	$22,099,277	$880,335	.51
OSCEOLA COUNTY				
SIBLEY*	154	$4,219,015	$168,757	.10
ASHTON	26	$469,168	$18,770	.01
OCHEYEDAN	39	$707,563	$28,302	.02
MELVIN	22	$806,711	$32,266	.02
NON-PERMIT	3	$137,853	$4,136	.00
OTHER	89	$614,695	$24,590	.01
* TOTAL COUNTY *	333	$6,955,005	$276,821	.16

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	226	$10,237,831	$409,477	.24
SHENANDOAH	307	$10,379,956	$415,194	.24
ESSEX	38	$439,810	$17,591	.01
BRADDYVILLE	15	$142,423	$5,697	.00
COIN	16	$151,850	$6,073	.00
COLLEGE SPRINGS	11	$73,974	$2,959	.00
NON-PERMIT	1	$655	$20	.00
OTHER	118	$1,870,035	$74,784	.04
* TOTAL COUNTY *	732	$23,296,534	$931,795	.53
PALO ALTO COUNTY				
EMMETSBURG*	186	$5,306,024	$212,191	.12
GRAETTINGER	50	$620,763	$24,832	.01
RUTHVEN	32	$1,195,281	$47,812	.03
WEST BEND	57	$2,069,288	$82,772	.05
AYRSHIRE	14	$111,308	$4,451	.00
CYLINDER	13	$166,533	$6,660	.00
MALLARD	23	$193,935	$7,759	.00
NON-PERMIT	4	$6,366	$191	.00
OTHER	78	$857,087	$34,283	.02
* TOTAL COUNTY *	457	$10,526,585	$420,951	.24
PLYMOUTH COUNTY				
LE MARS*	343	$17,078,164	$683,025	.39
AKRON	70	$1,999,871	$79,995	.05
KINGSLEY	83	$1,781,485	$71,264	.04
REMSEN	89	$2,123,986	$84,960	.05
MERRILL	38	$924,791	$36,968	.02
BRUNSVILLE	11	$67,684	$2,706	.00
HINTON	28	$576,506	$23,060	.01
OYENS	12	$40,257	$1,611	.00
WESTFIELD	10	$126,616	$5,064	.00
NON-PERMIT	3	$325,546	$9,766	.01
OTHER	144	$916,154	$36,623	.02
* TOTAL COUNTY *	831	$25,961,060	$1,035,042	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	44	$629,685	$25,187	.01
LAURENS	102	$2,166,452	$86,636	.05
POCAHONTAS*	141	$3,854,312	$154,346	.09
GILMORE CITY	17	$618,394	$24,721	.01
ROLFE	49	$997,978	$39,903	.02
HAVELOCK	10	$196,922	$7,877	.00
PALMER	22	$227,545	$9,101	.01
VARINA	12	$43,456	$1,739	.00
NON-PERMIT	3	$264,704	$7,941	.00
OTHER	106	$519,597	$20,785	.01
* TOTAL COUNTY *	506	$9,519,045	$378,236	.22
POLK COUNTY				
DES MOINES*	7,031	$697,700,930	$27,908,074	16.02
WEST DES MOINES	985	$91,891,508	$3,675,493	2.11
URBANDALE	221	$11,882,154	$475,288	.27
ALTOONA	198	$9,357,598	$374,274	.21
ANKENY	489	$19,415,105	$776,595	.45
WINDSOR HTS	11	$249,509	$9,981	.01
CLIVE	47	$2,558,417	$102,334	.06
GRIMES	85	$2,108,610	$84,342	.05
MITCHELLVILLE	56	$869,560	$34,782	.02
POLK CITY	57	$495,824	$19,836	.01
BONDURANT	56	$1,077,999	$43,116	.02
ELKHART	18	$472,073	$18,881	.01
PLEASANT HILL	10	$886,986	$35,480	.02
RUNNELLS	35	$575,664	$23,025	.01
JOHNSTON	126	$3,714,625	$148,553	.09
ALLEMAN	12	$373,892	$14,957	.01
NON-PERMIT	101	$4,215,508	$126,472	.07
OTHER	130	$3,098,966	$123,949	.07
* TOTAL COUNTY *	9,668	$850,944,928	$33,995,432	19.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,294	$85,996,675	$3,439,853	1.97
AVOCA	86	$4,776,314	$191,050	.11
CARTER LAKE	56	$1,271,782	$50,891	.03
OAKLAND	77	$1,463,114	$58,525	.03
CARSON	34	$256,822	$10,276	.01
NEOLA	38	$936,359	$37,454	.02
WALNUT	55	$874,150	$34,968	.02
CRESCENT	22	$520,387	$20,815	.01
HANCOCK	15	$155,842	$6,234	.00
MACEDONIA	17	$1,228,181	$49,126	.03
MINDEN	30	$688,842	$27,549	.02
TREYNOR	42	$723,988	$28,958	.02
UNDERWOOD	22	$309,920	$12,398	.01
NON-PERMIT	13	$772,570	$23,179	.01
OTHER	321	$10,913,103	$436,490	.25
* TOTAL COUNTY *	2,122	$110,888,049	$4,427,766	2.54
POWESHIEK COUNTY				
GRINNELL	318	$19,034,268	$761,298	.44
BROOKLYN	90	$4,497,321	$179,888	.10
MONTEZUMA*	112	$2,739,408	$109,535	.06
VICTOR	13	$700,141	$28,005	.02
DEEP RIVER	18	$173,373	$6,935	.00
MALCOM	22	$457,069	$18,284	.01
NON-PERMIT	1	$451,668	$16,010	.01
OTHER	156	$1,641,466	$65,659	.04
* TOTAL COUNTY *	730	$29,694,714	$1,185,614	.68
RINGGOLD COUNTY				
MOUNT AYR*	113	$3,873,235	$154,929	.09
DIAGONAL	22	$238,689	$9,546	.01
KELLERTON	21	$132,061	$5,282	.00
TINGLEY	14	$124,460	$4,978	.00
NON-PERMIT	1	$107,500	$3,875	.00
OTHER	76	$567,705	$22,708	.01
* TOTAL COUNTY *	247	$5,043,650	$201,318	.12

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC COUNTY				
SAC CITY*	142	$4,526,660	$180,960	.10
LAKE VIEW	81	$1,504,981	$60,190	.03
ODEBOLT	58	$976,405	$39,056	.02
EARLY	35	$463,178	$18,530	.01
SCHALLER	48	$804,400	$32,178	.02
WALL LAKE	51	$1,346,713	$56,439	.03
AUBURN	23	$272,949	$10,921	.01
LYTTON	19	$342,095	$13,683	.01
NEMAHA	10	$135,306	$5,412	.00
NON-PERMIT	2	$327,652	$9,830	.01
OTHER	115	$1,089,377	$43,563	.03
* TOTAL COUNTY *	584	$11,789,716	$470,762	.27
SCOTT COUNTY				
DAVENPORT*	2,669	$215,466,461	$8,627,323	4.95
BETTENDORF	703	$57,873,695	$2,314,947	1.33
BUFFALO	32	$424,603	$16,983	.01
LE CLAIRE	83	$716,850	$28,668	.02
BLUE GRASS	69	$937,500	$37,499	.02
ELDRIDGE	128	$4,915,998	$196,629	.11
PRINCETON	29	$560,234	$22,408	.01
WALCOTT	76	$3,236,255	$129,446	.07
DIXON	17	$141,798	$5,671	.00
DONAHUE	17	$215,298	$8,616	.00
LONG GROVE	20	$135,256	$5,411	.00
MCCAUSLAND	20	$130,989	$5,241	.00
NEW LIBERTY	11	$44,987	$1,800	.00
RIVERDALE	13	$254,737	$10,189	.01
NON-PERMIT	47	$494,811	$14,861	.01
OTHER	272	$3,969,105	$158,872	.09
* TOTAL COUNTY *	4,206	$289,518,577	$11,584,564	6.65

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	277	$12,099,912	$483,903	.28
ELK HORN	43	$512,812	$20,508	.01
SHELBY	32	$522,036	$20,881	.01
DEFIANCE	26	$342,002	$13,680	.01
EARLING	36	$307,149	$12,284	.01
IRWIN	38	$773,519	$30,940	.02
PANAMA	21	$248,360	$9,934	.01
PORTSMOUTH	17	$385,327	$15,414	.01
WESTPHALIA	11	$296,596	$11,864	.01
NON-PERMIT	3	$47,859	$1,435	.00
OTHER	115	$1,050,661	$42,023	.02
* TOTAL COUNTY *	619	$16,586,233	$662,866	.38
SIOUX COUNTY				
HAWARDEN	136	$3,688,762	$147,443	.08
ALTON	57	$1,001,042	$40,045	.02
HULL	83	$1,725,407	$69,016	.04
ORANGE CITY*	184	$6,763,058	$270,530	.16
ROCK VALLEY	149	$5,060,803	$202,266	.12
SIOUX CENTER	251	$8,678,360	$347,133	.20
BOYDEN	43	$576,841	$23,061	.01
HOSPERS	45	$916,042	$36,643	.02
IRETON	42	$1,805,076	$72,200	.04
GRANVILLE	25	$216,405	$8,657	.00
MAURICE	15	$62,221	$2,487	.00
NON-PERMIT	7	$207,284	$6,219	.00
OTHER	221	$2,019,678	$80,775	.05
* TOTAL COUNTY *	1,258	$32,720,979	$1,306,475	.75

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY COUNTY				
AMES	1,118	$76,486,781	$3,059,049	1.76
NEVADA*	219	$10,564,761	$422,480	.24
STORY CITY	126	$3,609,886	$144,393	.08
CAMBRIDGE	20	$172,835	$6,912	.00
COLO	40	$595,595	$23,823	.01
MAXWELL	43	$445,651	$17,828	.01
ROLAND	45	$674,613	$26,987	.02
SLATER	47	$1,285,188	$51,408	.03
ZEARING	34	$534,961	$21,399	.01
COLLINS	17	$213,438	$8,537	.00
GILBERT	26	$182,655	$7,306	.00
HUXLEY	71	$1,410,400	$56,417	.03
MCCALLSBURG	19	$92,238	$3,689	.00
NON-PERMIT	15	$261,015	$7,831	.00
OTHER	254	$3,698,953	$147,950	.08
* TOTAL COUNTY *	2,094	$100,228,970	$4,006,009	2.30
TAMA COUNTY				
TAMA	129	$4,017,334	$160,632	.09
DYSART	64	$1,067,184	$42,688	.02
TOLEDO*	112	$6,949,018	$277,874	.16
TRAER	94	$2,222,492	$88,900	.05
GARWIN	29	$314,926	$12,622	.01
GLADBROOK	58	$1,474,037	$58,926	.03
CHELSEA	32	$541,892	$21,675	.01
CLUTIER	19	$193,558	$7,743	.00
LINCOLN	10	$260,630	$10,423	.01
MONTOUR	12	$199,492	$7,982	.00
NON-PERMIT	4	$1,401,824	$43,598	.03
OTHER	151	$1,168,670	$46,743	.03
* TOTAL COUNTY *	714	$19,811,057	$779,806	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	112	$1,806,265	$72,253	.04
LENOX	74	$2,289,272	$91,417	.05
CLEARFIELD	35	$258,983	$10,361	.01
NEW MARKET	22	$100,517	$4,022	.00
BLOCKTON	17	$180,712	$7,219	.00
GRAVITY	10	$9,670	$386	.00
SHARPSBURG	10	$21,127	$846	.00
NON-PERMIT	0	$0	$0	.00
OTHER	61	$137,204	$5,489	.00
* TOTAL COUNTY *	341	$4,803,750	$191,993	.11
UNION COUNTY				
CRESTON*	333	$15,252,241	$609,967	.35
AFTON	47	$1,097,708	$43,908	.03
LORIMOR	19	$175,079	$7,002	.00
NON-PERMIT	1	$1,034	$31	.00
OTHER	97	$511,581	$20,462	.01
* TOTAL COUNTY *	497	$17,037,643	$681,370	.39
VAN BUREN COUNTY				
KEOSAUQUA*	68	$1,090,600	$43,623	.03
BONAPARTE	26	$398,633	$15,946	.01
FARMINGTON	61	$653,633	$26,145	.02
MILTON	27	$191,244	$7,650	.00
BIRMINGHAM	24	$187,708	$7,509	.00
CANTRIL	23	$196,951	$7,873	.00
STOCKPORT	20	$239,261	$9,558	.01
NON-PERMIT	3	$262,516	$7,876	.00
OTHER	151	$985,221	$39,409	.02
* TOTAL COUNTY *	403	$4,205,767	$165,589	.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	884	$43,276,000	$1,730,498	.99
ELDON	49	$640,789	$25,557	.01
EDDYVILLE	48	$456,997	$18,278	.01
AGENCY	35	$279,846	$11,194	.01
BLAKESBURG	19	$100,035	$4,000	.00
NON-PERMIT	10	$32,337	$993	.00
OTHER	204	$1,565,635	$62,624	.04
* TOTAL COUNTY *	1,249	$46,351,635	$1,853,144	1.06
WARREN COUNTY				
INDIANOLA*	390	$13,766,752	$550,630	.32
CARLISLE	95	$1,610,211	$64,407	.04
NORWALK	104	$1,456,515	$58,257	.03
MILO	20	$172,395	$6,895	.00
CUMMING	17	$70,497	$2,821	.00
HARTFORD	26	$110,117	$4,405	.00
LACONA	25	$280,853	$11,232	.01
MARTENSDALE	19	$218,894	$8,755	.01
NEW VIRGINIA	23	$297,204	$11,889	.01
ST MARYS	11	$122,842	$4,913	.00
NON-PERMIT	7	$10,609	$318	.00
OTHER	236	$1,903,386	$76,107	.04
* TOTAL COUNTY *	973	$20,020,275	$800,629	.46
WASHINGTON COUNTY				
WASHINGTON*	351	$14,544,100	$581,737	.33
KALONA	142	$4,801,071	$192,044	.11
BRIGHTON	40	$380,402	$15,218	.01
RIVERSIDE	39	$517,839	$20,715	.01
WELLMAN	72	$1,985,077	$79,403	.05
AINSWORTH	25	$286,[illegible]52	$11,458	.01
CRAWFORDSVILLE	18	$14[illegible]76	$5,966	.00
WEST CHESTER	14	$55,251	$2,209	.00
NON-PERMIT	0	$0	$0	.00
OTHER	218	$2,299,826	$91,991	.05
* TOTAL COUNTY *	919	$25,019,194	$1,000,741	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN /	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	123	$2,912,385	$116,489	.07
SEYMOUR	42	$379,859	$15,195	.01
ALLERTON	38	$314,645	$12,583	.01
HUMESTON	47	$719,745	$28,791	.02
LINEVILLE	13	$191,197	$7,647	.00
NON-PERMIT	0	$0	$0	.00
OTHER	95	$713,663	$28,571	.02
* TOTAL COUNTY *	358	$5,231,494	$209,276	.12
WEBSTER COUNTY				
FT DODGE*	985	$66,135,604	$2,645,248	1.52
GOWRIE	79	$2,111,184	$84,270	.05
DAYTON	53	$630,663	$25,221	.01
LEHIGH	23	$355,486	$14,219	.01
OTHO	15	$84,154	$3,367	.00
BADGER	22	$208,079	$8,323	.00
CALLENDER	20	$150,382	$6,015	.00
CLARE	15	$79,977	$3,198	.00
DUNCOMBE	18	$165,876	$6,637	.00
HARCOURT	29	$687,213	$27,483	.02
MOORLAND	15	$108,437	$4,336	.00
VINCENT	17	$1,487,435	$59,498	.03
NON-PERMIT	14	$157,767	$4,763	.00
OTHER	265	$3,710,326	$148,409	.09
* TOTAL COUNTY *	1,570	$76,072,583	$3,040,987	1.75
WINNEBAGO COUNTY				
FOREST CITY*	159	$4,275,533	$170,963	.10
BUFFALO CENTER	73	$2,414,641	$96,450	.06
LAKE MILLS	115	$3,752,468	$150,096	.09
THOMPSON	28	$1,685,690	$67,428	.04
LELAND	17	$118,049	$4,722	.00
RAKE	23	$266,619	$10,665	.01
NON-PERMIT	2	$4,457	$134	.00
OTHER	101	$1,928,921	$77,154	.04
* TOTAL COUNTY *	518	$14,446,378	$577,612	.33

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	362	$19,378,068	$774,991	.44
CALMAR	54	$1,394,226	$55,768	.03
OSSIAN	64	$1,196,101	$47,844	.03
CASTALIA	18	$32,334	$1,294	.00
FT. ATKINSON	29	$478,233	$19,129	.01
RIDGEWAY	24	$189,614	$7,586	.00
SPILLVILLE	24	$423,827	$16,931	.01
NON-PERMIT	8	$442,329	$13,270	.01
OTHER	224	$2,957,851	$118,296	.07
* TOTAL COUNTY *	799	$26,492,583	$1,055,109	.61
WOODBURY COUNTY				
SIOUX CITY*	2,185	$167,988,026	$6,723.787	3.86
MOVILLE	62	$1,906,928	$7[illegible],242	.04
ANTHON	49	$1,042,853	$41,715	.02
CORRECTIONVILLE	55	$617,518	$24,671	.01
DANBURY	31	$880,865	$35,233	.02
SERGEANT BLUFF	58	$1,328,243	$53,134	.03
SLOAN	43	$716,078	$28,643	.02
CUSHING	22	$244,990	$9,800	.01
LAWTON	23	$426,537	$17,062	.01
OTO	11	$119,495	$4,781	.00
PIERSON	23	$236,185	$9,447	.01
SALIX	16	$434,163	$17,368	.01
SMITHLAND	13	$121,932	$4,877	.00
NON-PERMIT	18	$652,341	$19,571	.01
OTHER	142	$1,487,006	$59,609	.03
* TOTAL COUNTY *	2,751	$178,205,160	$7,125,940	4.09

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	55	$612,194	$24,488	.01
NORTHWOOD*	98	$3,922,113	$156,876	.09
FERTILE	22	$205,906	$8,237	.00
GRAFTON	26	$331,611	$13,265	.01
HANLONTOWN	12	$206,027	$8,240	.00
JOICE	10	$209,756	$8,390	.00
KENSETT	16	$212,603	$8,505	.00
NON-PERMIT	1	$900	$27	.00
OTHER	89	$505,733	$20,233	.01
* TOTAL COUNTY *	329	$6,206,843	$248,261	.14
WRIGHT COUNTY				
CLARION*	164	$4,473,457	$178,928	.10
EAGLE GROVE	139	$4,639,387	$185,569	.11
BELMOND	136	$4,281,907	$174,518	.10
DOWS	39	$610,357	$24,412	.01
GOLDFIELD	42	$870,640	$34,821	.02
ROWAN	16	$198,062	$7,923	.00
WOOLSTOCK	14	$869,286	$34,771	.02
NON-PERMIT	3	$106,086	$3,183	.00
OTHER	108	$1,211,308	$48,453	.03
* TOTAL COUNTY *	661	$17,260,490	$692,578	.40
* LATE FILERS *	4,394	$46,487,792	$1,861,357	1.07
** GRAND TOTAL **	102,510	$4,352,066,055	$174,185,833	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

1/88 S2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1987

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
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receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of
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vided club m

There is h
percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, a
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prises operated or
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the gross receipts of tickets or admission as provided in this section.

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THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1987

Computed tax during the first quarter of 1987 amounted to $140,553,637, an increase of 2.31 percent from the same quarter in 1986. The number of businesses filing returns decreased from 95,269 to 91,333 or - 4.13 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1987, the Building Materials Group showed the largest increase in computed tax with a 17.97 percent increase. The Eating and Drinking Group followed with a 15.76 percent increase. Only two business groups reported an increase in the number of filers. The Eating and Drinking Group increased 2.43 percent, while the Utilities (- 9.82 percent) and Food Dealers (- 8.55 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 87	# Bus. Mar. 86	% Change # Bus.	Computed Tax Mar. 87	Computed Tax Mar. 86	% Change Computed Tax
Nonresidents	62	46	34.78%	$ 73,145	$ 92,454	-20.88%
Utilities	2,241	2,485	-9.82	25,720,905	30,175,495	-14.76
Building Materials	2,308	2,453	-5.91	5,807,092	4,922,423	17.97
General Merchandise	1,566	1,584	-1.14	14,877,459	13,822,808	7.63
Food Dealers	1,926	2,106	-8.55	8,428,907	8,516,882	-1.03
Motor Vehicle	5,009	5,233	-4.28	7,558,115	7,470,236	1.18
Apparel	2,131	2,198	-3.05	4,280,667	4,014,225	6.64
Home Furnishings	2,765	2,859	-3.29	4,889,397	4,507,329	8.48
Eating and Drinking	6,964	6,799	2.43	13,695,512	11,831,320	15.76
Specialty Retail	14,576	15,059	-3.21	10,460,975	10,530,374	-0.66
Services	26,788	26,851	-0.23	18,333,640	17,185,773	6.68
Wholesale Goods	7,695	8,012	-3.96	15,783,220	14,739,651	7.08
Miscellaneous	10,138	10,082	0.56	8,596,832	6,990,757	22.97
Late Filers	7,164	9,502	-24.61	2,047,771	2,586,110	-20.82
TOTALS	91,333	95,269	-4.13%	$140,553,637	$137,385,837	3.76

USE TAX
THE YEAR IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	158	1.88%	$ 920,631	6.06%
Building Materials	161	1.91	163,135	1.07
General Merchandise	12	0.14	289,124	1.90
Food Dealers	21	0.25	12,060	0.08
Motor Vehicle	124	1.47	172,225	1.13
Apparel	54	0.64	39,777	0.26
Home Furnishings	226	2.69	343,685	2.26
Eating and Drinking	30	0.36	13,717	0.09
Specialty Retail	709	8.43	1,077,394	7.09
Services	1,322	15.72	2,257,347	14.85
Wholesale Goods	2,510	29.84	3,987,466	26.24
Miscellaneous	2,590	30.79	5,767,062	37.95
Late Filers	495	5.88	153,427	1.01
TOTAL	8,412	100.00%	$15,197,050	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1986 and 1987

Use Tax	1986	1987	% Change
Retailers			
Number of Returns	8,355	8,412	0.68%
Computed Tax	$14,230,579	$15,197,050	6.79%
Motor Vehicle *			
Number of Returns	117,905	132,673	12.52%
Computed Tax	$18,182,954	$20,833,256	14.58%
Consumers			
Number of Returns	4,854	4,761	-1.92%
Computed Tax	$ 4,881,262	$ 6,447,053	32.08%

* Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt registrations.

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	62	$1,828,682	$73,145	.05
ADAIR COUNTY				
GREENFIELD*	126	$4,479,519	$179,166	.13
ADAIR	49	$1,688,412	$67,474	.05
STUART	23	$582,701	$23,307	.02
BRIDGEWATER	21	$255,261	$10,167	.01
FONTANELLE	33	$358,443	$14,339	.01
ORIENT	18	$189,923	$7,597	.01
NON-PERMIT	0	$0	$0	.00
OTHER	70	$618,381	$24,735	.02
* TOTAL COUNTY *	340	$8,172,640	$326,785	.23
ADAMS COUNTY				
CORNING*	111	$3,493,011	$139,661	.10
PRESCOTT	12	$116,016	$4,640	.00
NON-PERMIT	1	$140,000	$4,200	.00
OTHER	53	$379,739	$15,186	.01
* TOTAL COUNTY *	177	$4,128,766	$163,687	.12
ALLAMAKEE COUNTY				
WAUKON*	181	$6,319,049	$252,752	.18
LANSING	74	$1,249,170	$49,965	.04
POSTVILLE	91	$4,103,510	$164,108	.12
NEW ALBIN	31	$485,121	$19,403	.01
HARPERS FERRY	26	$152,753	$6,109	.00
WATERVILLE	10	$51,100	$2,044	.00
NON-PERMIT	3	$118,476	$3,554	.00
OTHER	121	$724,421	$28,980	.02
* TOTAL COUNTY *	537	$13,203,600	$526,915	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	$10,489,454	$419,577	.30
CINCINNATI	11	$31,082	$1,242	.00
MORAVIA	32	$151,483	$6,060	.00
MOULTON	30	$427,694	$17,086	.01
MYSTIC	21	$91,397	$3,657	.00
NON-PERMIT	1	$5,499	$165	.00
OTHER	107	$1,164,446	$46,566	.03
* TOTAL COUNTY *	464	$12,361,055	$494,353	.35
AUDUBON COUNTY				
AUDUBON*	145	$4,113,452	$164,509	.12
EXIRA	51	$522,511	$20,900	.01
KIMBALLTON	23	$256,571	$10,251	.01
NON-PERMIT	1	$16,028	$481	.00
OTHER	70	$365,679	$14,622	.01
* TOTAL COUNTY *	290	$5,274,241	$210,763	.15
BENTON COUNTY				
BELLE PLAINE	114	$3,280,266	$131,203	.09
VINTON*	211	$7,353,434	$294,134	.21
BLAIRSTOWN	39	$780,357	$31,217	.02
SHELLSBURG	27	$367,119	$14,684	.01
VAN HORNE	35	$401,787	$16,070	.01
ATKINS	24	$297,031	$11,882	.01
GARRISON	17	$124,858	$4,994	.00
KEYSTONE	31	$1,051,884	$42,077	.03
MT AUBURN	11	$73,407	$2,937	.00
NEWHALL	34	$512,254	$20,490	.01
NORWAY	22	$559,160	$22,365	.02
URBANA	18	$178,940	$7,158	.01
WALFORD	13	$185,368	$7,416	.01
NON-PERMIT	1	$61,468	$1,844	.00
OTHER	148	$939,414	$37,567	.03
* TOTAL COUNTY *	745	$16,166,747	$646,038	.46

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,815	$110,346,500	$4,413,501	3.14
CEDAR FALLS	850	$45,947,463	$1,837,072	1.31
EVANSDALE	86	$1,299,382	$51,898	.04
ELK RUN HTS	11	$45,089	$1,802	.00
HUDSON	69	$1,460,085	$58,396	.04
LA PORTE CITY	99	$1,517,673	$60,706	.04
DUNKERTON	30	$326,094	$13,041	.01
JANESVILLE	14	$204,917	$8,198	.01
GILBERTVILLE	28	$296,193	$11,846	.01
RAYMOND	16	$170,373	$6,797	.00
NON-PERMIT	16	$164,139	$4,925	.00
OTHER	104	$889,927	$35,597	.03
* TOTAL COUNTY *	3,138	$162,667,835	$6,503,779	4.63
BOONE COUNTY				
BOONE*	420	$15,865,447	$634,627	.45
MADRID	69	$2,044,961	$81,794	.06
OGDEN	81	$1,670,683	$66,833	.05
BOXHOLM	14	$143,590	$5,743	.00
NON-PERMIT	2	$135,146	$4,054	.00
OTHER	143	$1,756,825	$70,271	.05
* TOTAL COUNTY *	729	$21,616,652	$863,322	.61
BREMER COUNTY				
WAVERLY*	284	$12,603,218	$504,084	.36
SUMNER	102	$2,873,827	$114,953	.08
TRIPOLI	58	$941,523	$37,662	.03
DENVER	68	$1,384,813	$55,393	.04
JANESVILLE	27	$440,415	$17,616	.01
READLYN	42	$661,270	$26,450	.02
FREDERIKA	10	$57,582	$2,303	.00
PLAINFIELD	24	$370,664	$14,814	.01
NON-PERMIT	2	$58,967	$1,769	.00
OTHER	132	$1,593,380	$63,735	.05
* TOTAL COUNTY *	749	$20,985,659	$838,779	.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	245	$9,613,456	$384,501	.27
JESUP	78	$1,824,113	$72,968	.05
FAIRBANK	45	$897,826	$35,913	.03
HAZLETON	35	$332,990	$13,267	.01
LAMONT	28	$247,443	$9,895	.01
WINTHROP	42	$735,482	$29,422	.02
AURORA	16	$84,029	$3,361	.00
BRANDON	22	$181,391	$7,255	.01
QUASQUETON	17	$149,138	$5,965	.00
ROWLEY	13	$62,121	$2,484	.00
NON-PERMIT	1	$178,294	$5,349	.00
OTHER	144	$1,272,748	$50,895	.04
* TOTAL COUNTY *	686	$15,579,031	$621,275	.44
BUENA VISTA COUNTY				
STORM LAKE*	394	$18,435,470	$737,379	.52
ALTA	73	$2,439,913	$97,597	.07
ALBERT CITY	39	$781,373	$31,254	.02
MARATHON	16	$203,255	$8,126	.01
NEWELL	44	$692,758	$27,712	.02
SIOUX RAPIDS	55	$1,332,679	$53,307	.04
LAKESIDE	11	$38,866	$1,554	.00
REMBRANDT	16	$94,656	$3,785	.00
LINN GROVE	12	$41,902	$1,677	.00
NON-PERMIT	4	$8,121,463	$243,644	.17
OTHER	82	$915,104	$36,607	.03
* TOTAL COUNTY *	746	$33,097,439	$1,242,642	.88

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	61	$976,973	$39,080	.03
GREENE	66	$1,702,579	$68,478	.05
PARKERSBURG	79	$1,478,743	$59,151	.04
SHELL ROCK	59	$702,012	$28,085	.02
ALLISON*	63	$2,717,124	$108,690	.08
APLINGTON	50	$666,150	$26,644	.02
DUMONT	36	$742,945	$29,686	.02
NEW HARTFORD	26	$305,860	$12,215	.01
BRISTOW	12	$52,042	$2,082	.00
NON-PERMIT	3	$23,743	$712	.00
OTHER	139	$878,657	$37,811	.03
* TOTAL COUNTY *	594	$10,246,828	$412,634	.29
CALHOUN COUNTY				
LAKE CITY	91	$1,841,607	$73,666	.05
MANSON	80	$8,601,498	$344,064	.24
ROCKWELL CITY*	115	$3,080,784	$123,235	.09
LOHRVILLE	32	$220,456	$8,820	.01
POMEROY	41	$1,350,625	$54,024	.04
FARNHAMVILLE	24	$707,405	$28,298	.02
NON-PERMIT	3	$416,940	$12,508	.01
OTHER	90	$330,978	$13,238	.01
* TOTAL COUNTY *	476	$16,550,298	$657,853	.47
CARROLL COUNTY				
CARROLL*	382	$21,163,967	$846,530	.60
COON RAPIDS	67	$1,349,647	$53,985	.04
MANNING	77	$2,419,663	$96,780	.07
BREDA	38	$752,367	$30,095	.02
GLIDDEN	39	$1,257,663	$50,309	.04
ARCADIA	22	$418,720	$16,750	.01
DEDHAM	17	$268,892	$10,756	.01
HALBUR	16	$549,555	$21,983	.02
TEMPLETON	24	$426,322	$17,052	.01
NON-PERMIT	3	$449,578	$13,487	.01
OTHER	97	$916,586	$36,637	.03
* TOTAL COUNTY *	782	$29,972,960	$1,194,364	.85

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	346	$13,261,942	$530,460	.38
ANITA	64	$837,935	$33,514	.02
GRISWOLD	75	$1,237,954	$49,515	.04
LEWIS	22	$143,459	$5,738	.00
CUMBERLAND	23	$262,149	$10,484	.01
MASSENA	22	$529,686	$21,186	.02
NON-PERMIT	3	$91,798	$2,754	.00
OTHER	110	$892,323	$35,742	.03
* TOTAL COUNTY *	665	$17,257,246	$689,393	.49
CEDAR COUNTY				
TIPTON*	173	$5,145,517	$205,820	.15
DURANT	80	$1,751,439	$69,995	.05
MECHANICSVILLE	28	$464,004	$18,558	.01
WEST BRANCH	78	$812,112	$32,485	.02
CLARENCE	52	$704,225	$28,157	.02
LOWDEN	50	$904,631	$36,185	.03
STANWOOD	35	$765,138	$30,593	.02
BENNETT	27	$417,797	$16,699	.01
NON-PERMIT	3	$207,400	$6,222	.00
OTHER	138	$1,182,516	$47,290	.03
* TOTAL COUNTY *	664	$12,354,779	$492,004	.35
CERRO GORDO COUNTY				
MASON CITY*	971	$57,692,047	$2,307,703	1.64
CLEAR LAKE	289	$9,605,081	$384,117	.27
VENTURA	30	$270,775	$10,829	.01
ROCKWELL	42	$444,844	$17,797	.01
DOUGHERTY	11	$63,893	$2,555	.00
MESERVEY	17	$88,420	$3,536	.00
PLYMOUTH	11	$148,839	$5,954	.00
SWALEDALE	12	$89,983	$3,599	.00
THORNTON	29	$191,402	$7,650	.01
NON-PERMIT	17	$56,310	$1,690	.00
OTHER	124	$1,320,183	$52,947	.04
* TOTAL COUNTY *	1,553	$69,971,777	$2,798,377	1.99

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	274	$10,399,458	$415,928	.30
MARCUS	67	$1,340,278	$53,613	.04
AURELIA	48	$504,541	$20,181	.01
CLEGHORN	20	$173,596	$6,944	.00
MERIDEN	11	$79,627	$3,187	.00
QUIMBY	22	$574,390	$22,976	.02
WASHTA	12	$53,362	$2,136	.00
NON-PERMIT	4	$670,520	$20,116	.01
OTHER	103	$546,486	$21,861	.02
* TOTAL COUNTY *	561	$14,342,250	$566,942	.40
CHICKASAW COUNTY				
NEW HAMPTON*	187	$6,680,691	$267,166	.19
NASHUA	70	$1,292,103	$51,681	.04
FREDERICKSBURG	50	$1,197,219	$47,889	.03
LAWLER	30	$686,973	$27,478	.02
ALTA VISTA	21	$253,935	$10,160	.01
IONIA	16	$131,949	$5,273	.00
NON-PERMIT	0	$0	$0	.00
OTHER	135	$836,570	$33,382	.02
* TOTAL COUNTY *	509	$11,079,440	$443,029	.32
CLARKE COUNTY				
OSCEOLA*	191	$7,532,505	$301,297	.21
MURRAY	26	$174,534	$6,979	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$539,176	$21,558	.02
* TOTAL COUNTY *	290	$8,246,215	$329,834	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	469	$20,484,533	$819,223	.58
EVERLY	32	$1,324,912	$52,987	.04
PETERSON	34	$222,128	$8,884	.01
DICKENS	13	$155,722	$6,247	.00
FOSTORIA	10	$112,134	$4,485	.00
ROYAL	25	$180,745	$7,229	.01
WEBB	15	$151,999	$6,081	.00
NON-PERMIT	2	$1,193	$36	.00
OTHER	91	$527,852	$21,114	.02
* TOTAL COUNTY *	691	$23,161,218	$926,286	.66
CLAYTON COUNTY				
ELKADER*	118	$4,718,199	$188,693	.13
GUTTENBERG	103	$2,111,336	$84,454	.06
MONONA	74	$1,822,866	$72,910	.05
STRAWBERRY PT	68	$938,169	$37,528	.03
EDGEWOOD	41	$718,158	$28,724	.02
GARNAVILLO	45	$747,917	$29,917	.02
MARQUETTE	17	$103,407	$4,156	.00
MCGREGOR	71	$679,272	$27,172	.02
FARMERSBURG	10	$160,560	$6,424	.00
LUANA	17	$174,442	$6,978	.00
VOLGA CITY	22	$203,044	$8,120	.01
NON-PERMIT	4	$320,615	$9,619	.01
OTHER	162	$1,176,987	$46,962	.03
* TOTAL COUNTY *	752	$13,874,972	$551,657	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	829	$44,909,028	$1,795,621	1.28
DE WITT	185	$5,986,973	$239,474	.17
CAMANCHE	89	$1,051,918	$42,075	.03
DELMAR	15	$123,685	$4,946	.00
GRAND MOUND	34	$334,524	$13,380	.01
LOST NATION	39	$417,687	$16,709	.01
WHEATLAND	32	$773,927	$30,955	.02
CALAMUS	18	$419,150	$16,725	.01
CHARLOTTE	17	$344,644	$13,785	.01
GOOSE LAKE	12	$67,526	$2,702	.00
LOW MOOR	18	$223,818	$8,954	.01
WELTON	12	$88,769	$3,525	.00
NON-PERMIT	4	$6,640	$209	.00
OTHER	191	$1,688,127	$67,527	.05
* TOTAL COUNTY *	1,495	$56,436,416	$2,256,587	1.61
CRAWFORD COUNTY				
DENISON*	276	$12,286,206	$491,447	.35
CHARTER OAK	37	$370,988	$14,841	.01
DOW CITY	27	$196,933	$7,878	.01
MANILLA	41	$712,552	$28,502	.02
SCHLESWIG	46	$582,558	$23,251	.02
VAIL	22	$148,973	$5,951	.00
KIRON	21	$206,025	$8,239	.01
RICKETTS	13	$56,755	$2,270	.00
WESTSIDE	25	$419,470	$16,781	.01
NON-PERMIT	2	$495,262	$14,858	.01
OTHER	114	$1,129,695	$45,183	.03
* TOTAL COUNTY *	624	$16,605,417	$659,201	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	263	$10,243,770	$409,736	.29
ADEL*	110	$2,471,310	$98,850	.07
DALLAS CENTER	50	$819,628	$32,781	.02
DEXTER	33	$511,535	$20,757	.01
REDFIELD	31	$410,013	$16,401	.01
WAUKEE	56	$1,923,738	$76,948	.05
WOODWARD	43	$681,892	$27,259	.02
BOUTON	10	$47,663	$1,906	.00
DE SOTO	24	$400,575	$16,023	.01
GRANGER	28	$604,533	$24,182	.02
MINBURN	19	$280,112	$11,205	.01
VAN METER	24	$365,389	$14,616	.01
NON-PERMIT	1	$2,842	$85	.00
OTHER	189	$1,663,101	$66,520	.05
* TOTAL COUNTY *	881	$20,426,101	$817,269	.58
DAVIS COUNTY				
BLOOMFIELD*	129	$4,918,460	$196,736	.14
DRAKESVILLE	14	$67,775	$2,710	.00
PULASKI	11	$177,129	$7,086	.01
NON-PERMIT	0	$0	$0	.00
OTHER	128	$831,469	$33,262	.02
* TOTAL COUNTY *	282	$5,994,833	$239,794	.17
DECATUR COUNTY				
LAMONI	80	$1,813,659	$72,540	.05
LEON*	88	$2,324,316	$92,913	.07
DECATUR CITY	18	$146,551	$5,863	.00
GARDEN GROVE	11	$39,924	$1,598	.00
GRAND RIVER	11	$64,646	$2,587	.00
WELDON	12	$65,373	$2,615	.00
NON-PERMIT	0	$0	$0	.00
OTHER	61	$250,160	$10,007	.01
* TOTAL COUNTY *	281	$4,704,629	$188,123	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	218	$9,500,671	$380,008	.27
EARLVILLE	32	$485,257	$19,410	.01
EDGEWOOD	14	$449,076	$17,961	.01
HOPKINTON	31	$634,810	$25,391	.02
COLESBURG	25	$326,591	$13,061	.01
DELHI	29	$372,203	$14,886	.01
GREELEY	12	$144,855	$5,795	.00
RYAN	22	$118,426	$4,727	.00
NON-PERMIT	2	$364,987	$10,950	.01
OTHER	162	$1,559,548	$62,396	.04
* TOTAL COUNTY *	547	$13,956,424	$554,585	.39
DES MOINES COUNTY				
BURLINGTON*	770	$47,299,928	$1,891,925	1.35
MEDIAPOLIS	83	$2,230,749	$89,222	.06
WEST BURLINGTON	157	$8,044,354	$321,774	.23
DANVILLE	35	$709,191	$28,367	.02
NON-PERMIT	3	$10,497	$316	.00
OTHER	175	$1,637,773	$65,515	.05
* TOTAL COUNTY *	1,223	$59,932,492	$2,397,119	1.71
DICKINSON COUNTY				
MILFORD	124	$2,145,852	$85,830	.06
SPIRIT LAKE*	218	$7,931,053	$317,015	.23
ARNOLDS PARK	111	$1,006,322	$40,237	.03
LAKE PARK	52	$1,087,651	$43,504	.03
OKOBOJI	39	$1,366,138	$54,647	.04
SUPERIOR	10	$119,725	$4,788	.00
TERRIL	18	$196,920	$8,060	.01
NON-PERMIT	1	$5,852	$176	.00
OTHER	150	$963,244	$38,532	.03
* TOTAL COUNTY *	723	$14,822,757	$592,789	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,642	$93,847,241	$3,752,254	2.67
CASCADE	94	$2,081,514	$83,259	.06
DYERSVILLE	154	$7,283,255	$291,310	.21
EPWORTH	37	$503,123	$20,108	.01
FARLEY	38	$764,892	$30,596	.02
BERNARD	21	$152,894	$6,118	.00
HOLY CROSS	15	$153,869	$6,157	.00
LUXEMBURG	17	$157,467	$6,300	.00
NEW VIENNA	26	$472,733	$18,910	.01
PEOSTA	14	$256,856	$10,274	.01
SHERRILL	10	$50,018	$2,001	.00
WORTHINGTON	19	$236,953	$9,479	.01
NON-PERMIT	16	$507,416	$15,237	.01
OTHER	216	$4,648,287	$185,927	.13
* TOTAL COUNTY *	2,319	$111,116,518	$4,437,930	3.16
EMMET COUNTY				
ESTHERVILLE*	256	$10,783,132	$431,328	.31
ARMSTRONG	74	$1,221,096	$48,746	.03
RINGSTED	26	$414,656	$16,588	.01
WALLINGFORD	17	$88,035	$3,504	.00
NON-PERMIT	4	$158,599	$4,758	.00
OTHER	71	$318,687	$12,743	.01
* TOTAL COUNTY *	448	$12,984,205	$517,667	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	263	$10,605,918	$424,207	.30
FAYETTE	50	$524,307	$20,973	.01
WEST UNION*	124	$4,673,059	$186,927	.13
ARLINGTON	23	$420,891	$16,834	.01
CLERMONT	30	$806,564	$32,263	.02
ELGIN	30	$577,472	$23,101	.02
HAWKEYE	28	$397,026	$15,879	.01
MAYNARD	19	$371,099	$14,847	.01
ST LUCAS	15	$224,922	$8,996	.01
WADENA	12	$52,454	$2,098	.00
WAUCOMA	17	$223,239	$8,930	.01
WESTGATE	11	$60,165	$2,408	.00
NON-PERMIT	3	$2,893,922	$86,818	.06
OTHER	161	$2,652,930	$106,115	.08
* TOTAL COUNTY *	786	$24,483,968	$950,396	.68
FLOYD COUNTY				
CHARLES CITY*	322	$12,620,357	$504,784	.36
NORA SPRINGS	62	$792,142	$31,659	.02
ROCKFORD	47	$726,688	$29,009	.02
FLOYD	16	$240,846	$9,634	.01
MARBLE ROCK	25	$278,771	$11,150	.01
RUDD	23	$178,803	$7,149	.01
NON-PERMIT	2	$9,265	$278	.00
OTHER	133	$1,103,421	$44,134	.03
* TOTAL COUNTY *	630	$15,950,293	$637,797	.45
FRANKLIN COUNTY				
HAMPTON*	221	$8,748,264	$349,778	.25
ACKLEY	10	$107,541	$4,301	.00
SHEFFIELD	50	$860,975	$34,432	.02
COULTER	14	$160,186	$6,406	.00
GENEVA	12	$97,367	$3,896	.00
LATIMER	28	$495,225	$19,807	.01
NON-PERMIT	1	$2,485	$75	.00
OTHER	103	$828,946	$33,148	.02
* TOTAL COUNTY *	439	$11,300,989	$451,843	.32

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	69	$2,029,258	$81,171	.06
SIDNEY*	55	$935,441	$37,406	.03
TABOR	42	$624,838	$24,988	.02
FARRAGUT	22	$134,081	$5,359	.00
RANDOLPH	10	$46,928	$1,876	.00
RIVERTON	14	$112,120	$4,486	.00
NON-PERMIT	1	$37,022	$1,111	.00
OTHER	91	$2,746,310	$109,850	.08
* TOTAL COUNTY *	304	$6,665,998	$266,247	.19
GREENE COUNTY				
JEFFERSON*	210	$7,495,383	$299,812	.21
CHURDAN	27	$221,464	$8,861	.01
GRAND JCT	49	$968,450	$38,737	.03
SCRANTON	32	$451,125	$18,046	.01
PATON	17	$283,388	$11,335	.01
RIPPEY	16	$104,169	$4,166	.00
NON-PERMIT	1	$9,942	$298	.00
OTHER	52	$205,481	$8,200	.01
* TOTAL COUNTY *	404	$9,739,402	$389,455	.28
GRUNDY COUNTY				
GRUNDY CENTER*	125	$4,470,091	$178,801	.13
REINBECK	81	$1,689,614	$67,582	.05
CONRAD	55	$833,014	$33,320	.02
DIKE	34	$975,833	$38,898	.03
WELLSBURG	37	$552,603	$22,103	.02
BEAMAN	10	$198,527	$7,941	.01
HOLLAND	14	$41,885	$1,674	.00
NON-PERMIT	1	$173	$5	.00
OTHER	89	$517,131	$20,686	.01
* TOTAL COUNTY *	446	$9,278,871	$371,010	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	98	$3,423,390	$136,922	.10
PANORA	60	$1,237,740	$49,507	.04
STUART	56	$1,211,317	$48,455	.03
BAYARD	27	$302,257	$12,090	.01
CASEY	27	$293,923	$11,703	.01
BAGLEY	18	$79,469	$3,179	.00
MENLO	17	$202,084	$8,083	.01
YALE	16	$145,682	$5,828	.00
NON-PERMIT	1	$586	$18	.00
OTHER	77	$398,738	$15,943	.01
* TOTAL COUNTY *	397	$7,295,186	$291,728	.21
HAMILTON COUNTY				
WEBSTER CITY*	294	$10,189,715	$407,473	.29
JEWELL	53	$1,646,384	$65,853	.05
STRATFORD	34	$765,106	$30,604	.02
WILLIAMS	32	$858,802	$34,352	.02
BLAIRSBURG	14	$340,773	$13,631	.01
ELLSWORTH	25	$568,138	$22,726	.02
KAMRAR	10	$83,039	$3,322	.00
STANHOPE	24	$315,902	$12,636	.01
NON-PERMIT	3	$22,329	$669	.00
OTHER	99	$770,842	$30,835	.02
* TOTAL COUNTY *	588	$15,561,030	$622,101	.44
HANCOCK COUNTY				
BRITT	101	$2,854,838	$114,198	.08
GARNER*	110	$4,907,009	$196,268	.14
KANAWHA	44	$1,100,003	$44,000	.03
KLEMME	24	$353,574	$14,143	.01
CORWITH	22	$241,211	$9,645	.01
CRYSTAL LAKE	12	$108,859	$4,353	.00
GOODELL	10	$22,978	$919	.00
WODEN	17	$135,157	$5,772	.00
FOREST CITY	10	$110,075	$4,403	.00
NON-PERMIT	2	$32,453	$973	.00
OTHER	85	$489,907	$19,593	.01
* TOTAL COUNTY *	437	$10,356,064	$414,267	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	285	$11,331,869	$454,696	.32
ACKLEY	86	$1,399,184	$55,968	.04
ELDORA*	142	$3,760,221	$150,420	.11
ALDEN	35	$306,275	$12,253	.01
HUBBARD	47	$1,153,583	$46,143	.03
RADCLIFFE	30	$460,994	$18,433	.01
STEAMBOAT ROCK	16	$119,942	$4,796	.00
UNION	37	$663,849	$26,552	.02
NON-PERMIT	4	$965,378	$28,962	.02
OTHER	155	$2,390,874	$95,629	.07
* TOTAL COUNTY *	837	$22,552,169	$893,852	.64
HARRISON COUNTY				
DUNLAP	63	$1,096,810	$43,854	.03
LOGAN*	59	$1,082,896	$43,317	.03
MISSOURI VALLEY	135	$4,845,353	$193,815	.14
WOODBINE	60	$1,506,354	$60,237	.04
MAGNOLIA	14	$50,051	$2,002	.00
MONDAMIN	24	$254,015	$10,162	.01
PERSIA	23	$104,338	$4,172	.00
PISGAH	23	$165,165	$6,606	.00
NON-PERMIT	1	$638,881	$19,166	.01
OTHER	93	$1,587,086	$63,477	.05
* TOTAL COUNTY *	495	$11,330,949	$446,808	.32
HENRY COUNTY				
MT PLEASANT*	259	$16,492,182	$659,685	.47
NEW LONDON	53	$841,844	$33,674	.02
WAYLAND	43	$635,175	$25,406	.02
WINFIELD	54	$1,210,780	$48,428	.03
OLDS	16	$231,408	$9,259	.01
SALEM	20	$68,566	$2,827	.00
NON-PERMIT	1	$128,116	$3,844	.00
OTHER	142	$2,195,641	$87,820	.06
* TOTAL COUNTY *	588	$21,803,712	$870,943	.62

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	191	$6,823,202	$272,923	.19
ELMA	32	$275,345	$11,015	.01
LIME SPRINGS	28	$409,852	$16,393	.01
RICEVILLE	17	$368,676	$14,747	.01
CHESTER	18	$252,366	$10,094	.01
PROTIVIN	26	$442,793	$17,714	.01
NON-PERMIT	4	$2,301,248	$69,037	.05
OTHER	93	$437,426	$17,499	.01
* TOTAL COUNTY *	409	$11,310,908	$429,422	.31
HUMBOLDT COUNTY				
HUMBOLDT	208	$9,515,839	$380,628	.27
DAKOTA CITY*	32	$201,085	$8,042	.01
GILMORE CITY	10	$71,620	$2,866	.00
LIVERMORE	20	$250,475	$10,015	.01
BODE	20	$168,539	$6,742	.00
RENWICK	21	$420,663	$16,827	.01
NON-PERMIT	5	$97,542	$2,927	.00
OTHER	97	$499,533	$21,048	.01
* TOTAL COUNTY *	413	$11,225,296	$449,095	.32
IDA COUNTY				
HOLSTEIN	76	$1,384,140	$55,364	.04
IDA GROVE*	137	$6,923,802	$276,945	.20
BATTLE CREEK	34	$493,174	$19,726	.01
ARTHUR	14	$100,444	$4,019	.00
GALVA	15	$120,920	$4,836	.00
NON-PERMIT	0	$0	$0	.00
OTHER	51	$60,074	$2,406	.00
* TOTAL COUNTY *	327	$9,082,554	$363,296	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	104	$3,620,061	$144,797	.10
NORTH ENGLISH	41	$610,938	$24,437	.02
WILLIAMSBURG	110	$5,058,019	$202,324	.14
VICTOR	48	$975,906	$39,037	.03
LADORA	14	$34,639	$1,387	.00
MILLERSBURG	12	$160,299	$6,412	.00
PARNELL	12	$85,860	$3,435	.00
NON-PERMIT	0	$0	$0	.00
OTHER	228	$4,929,317	$197,176	.14
* TOTAL COUNTY *	569	$15,475,039	$619,005	.44
JACKSON COUNTY				
MAQUOKETA*	273	$9,428,675	$377,138	.27
BELLEVUE	102	$2,128,208	$84,992	.06
PRESTON	49	$1,485,305	$59,401	.04
SABULA	30	$388,245	$15,526	.01
ANDREW	14	$135,361	$5,414	.00
BALDWIN	11	$58,360	$2,334	.00
LA MOTTE	20	$433,503	$17,304	.01
MILES	22	$547,983	$21,921	.02
NON-PERMIT	3	$12,748	$383	.00
OTHER	181	$1,788,200	$71,522	.05
* TOTAL COUNTY *	705	$16,406,588	$655,935	.47
JASPER COUNTY				
NEWTON*	495	$24,107,861	$964,220	.69
COLFAX	68	$2,795,359	$111,813	.08
MONROE	72	$1,428,760	$57,314	.04
BAXTER	33	$543,386	$21,725	.02
KELLOGG	23	$287,387	$11,473	.01
PRAIRIE CITY	44	$2,215,922	$88,641	.06
LYNNVILLE	24	$386,977	$15,478	.01
MINGO	15	$94,882	$3,796	.00
SULLY	39	$1,735,783	$69,429	.05
NON-PERMIT	0	$0	$0	.00
OTHER	198	$1,485,590	$59,403	.04
* TOTAL COUNTY *	1,011	$35,081,907	$1,403,292	1.00

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	397	$16,243,089	$649,600	.46
BATAVIA	18	$180,523	$7,220	.01
LIBERTYVILLE	10	$261,852	$10,475	.01
PACKWOOD	17	$164,692	$6,589	.00
NON-PERMIT	3	$4,120	$123	.00
OTHER	119	$887,481	$35,496	.03
* TOTAL COUNTY *	564	$17,741,757	$709,503	.50
JOHNSON COUNTY				
IOWA CITY*	1,146	$91,778,116	$3,670,399	2.61
CORALVILLE	264	$16,776,774	$671,066	.48
LONE TREE	39	$363,389	$14,536	.01
OXFORD	29	$340,192	$13,607	.01
SOLON	46	$1,137,243	$45,494	.03
HILLS	16	$650,195	$26,007	.02
NORTH LIBERTY	48	$777,133	$31,087	.02
SWISHER	23	$358,584	$14,346	.01
TIFFIN	12	$342,927	$13,714	.01
NON-PERMIT	11	$819,083	$24,572	.02
OTHER	249	$2,664,867	$106,553	.08
* TOTAL COUNTY *	1,883	$116,008,503	$4,631,381	3.30
JONES COUNTY				
ANAMOSA*	141	$8,746,146	$349,847	.25
MONTICELLO	204	$7,391,071	$295,643	.21
OLIN	41	$358,928	$14,356	.01
OXFORD JCT	31	$206,606	$8,262	.01
WYOMING	41	$529,852	$21,128	.02
ONSLOW	18	$108,607	$4,344	.00
NON-PERMIT	1	$324	$10	.00
OTHER	224	$2,176,960	$87,065	.06
* TOTAL COUNTY *	701	$19,518,494	$780,655	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	51	$605,615	$24,224	.02
SIGOURNEY*	103	$3,619,172	$144,751	.10
HEDRICK	44	$257,414	$10,292	.01
RICHLAND	29	$434,662	$17,386	.01
WHAT CHEER	37	$422,501	$16,907	.01
KESWICK	15	$327,752	$13,110	.01
OLLIE	12	$82,599	$3,306	.00
SOUTH ENGLISH	11	$150,954	$6,037	.00
NON-PERMIT	4	$252,614	$7,578	.01
OTHER	152	$1,939,939	$77,599	.06
* TOTAL COUNTY *	458	$8,093,222	$321,190	.23
KOSSUTH COUNTY				
ALGONA*	292	$12,357,461	$494,273	.35
BANCROFT	53	$1,828,695	$73,146	.05
BURT	20	$191,067	$7,641	.01
LU VERNE	13	$104,002	$4,159	.00
SWEA CITY	45	$867,623	$34,702	.02
TITONKA	40	$675,054	$27,120	.02
WESLEY	24	$630,469	$25,220	.02
WHITTEMORE	32	$502,779	$20,108	.01
FENTON	21	$282,250	$11,292	.01
LAKOTA	19	$138,472	$5,539	.00
LEDYARD	16	$119,343	$5,455	.00
LONE ROCK	11	$145,390	$5,816	.00
NON-PERMIT	4	$689,245	$20,677	.01
OTHER	142	$1,042,114	$41,661	.03
* TOTAL COUNTY *	732	$19,573,964	$776,809	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	354	$16,571,014	$662,701	.47
KEOKUK	444	$22,778,453	$911,613	.65
DONNELLSON	59	$933,502	$37,323	.03
MONTROSE	26	$204,602	$8,184	.01
WEST POINT	54	$833,806	$33,351	.02
ST PAUL	11	$610,726	$24,428	.02
HOUGHTON	12	$363,764	$14,550	.01
NON-PERMIT	5	$16,426	$495	.00
OTHER	252	$4,796,968	$191,861	.14
* TOTAL COUNTY *	1,217	$47,109,261	$1,884,506	1.34
LINN COUNTY				
CEDAR RAPIDS*	3,140	$244,482,749	$9,779,306	6.96
MARION	479	$23,162,105	$926,357	.66
CENTER POINT	49	$859,603	$34,383	.02
CENTRAL CITY	61	$375,380	$15,015	.01
HIAWATHA	101	$2,206,438	$88,244	.06
LISBON	59	$711,878	$28,474	.02
MT VERNON	106	$4,205,431	$168,215	.12
COGGON	36	$464,649	$18,585	.01
FAIRFAX	35	$389,986	$15,601	.01
SPRINGVILLE	35	$338,074	$13,486	.01
WALKER	37	$443,603	$17,743	.01
ALBURNETTE	26	$255,507	$10,221	.01
ELY	30	$250,087	$10,003	.01
PALO	25	$472,152	$18,889	.01
PRAIRIEBURG	10	$74,798	$2,992	.00
ROBINS	11	$30,848	$1,233	.00
NON-PERMIT	13	$214,365	$6,431	.00
OTHER	242	$3,858,889	$154,376	.11
* TOTAL COUNTY *	4,495	$282,796,542	$11,309,554	8.05

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	82	$1,685,657	$67,425	.05
WAPELLO*	97	$2,166,426	$86,656	.06
MORNING SUN	37	$576,106	$23,042	.02
GRANDVIEW	10	$115,166	$4,606	.00
OAKVILLE	18	$217,564	$8,703	.01
NON-PERMIT	2	$146,443	$4,394	.00
OTHER	87	$792,522	$31,702	.02
* TOTAL COUNTY *	333	$5,699,884	$226,528	.16
LUCAS COUNTY				
CHARITON*	202	$9,927,883	$397,095	.28
RUSSELL	18	$91,786	$3,658	.00
LUCAS	10	$51,288	$2,051	.00
NON-PERMIT	2	$455,919	$13,677	.01
OTHER	73	$1,236,264	$49,448	.04
* TOTAL COUNTY *	305	$11,763,140	$465,929	.33
LYON COUNTY				
ROCK RAPIDS*	113	$3,706,765	$148,243	.11
GEORGE	61	$973,143	$38,922	.03
DOON	33	$406,198	$16,248	.01
INWOOD	44	$1,267,825	$50,711	.04
LARCHWOOD	40	$438,244	$17,534	.01
LITTLE ROCK	15	$235,660	$9,427	.01
LESTER	17	$344,354	$13,773	.01
NON-PERMIT	1	$15,282	$458	.00
OTHER	108	$800,037	$31,984	.02
* TOTAL COUNTY *	432	$8,187,508	$327,300	.23
MADISON COUNTY				
WINTERSET*	169	$5,571,339	$222,842	.16
EARLHAM	38	$364,128	$14,566	.01
ST CHARLES	22	$318,928	$12,759	.01
TRURO	19	$136,996	$5,481	.00
NON-PERMIT	1	$73	$2	.00
OTHER	105	$732,231	$29,288	.02
* TOTAL COUNTY *	354	$7,123,695	$284,938	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	461	$22,729,308	$909,126	.65
NEW SHARON	65	$707,022	$28,267	.02
BARNES CITY	12	$88,360	$3,534	.00
FREMONT	26	$154,793	$6,193	.00
NON-PERMIT	2	$404,484	$12,134	.01
OTHER	180	$1,358,925	$54,325	.04
* TOTAL COUNTY *	746	$25,442,892	$1,013,579	.72
MARION COUNTY				
KNOXVILLE*	251	$11,513,060	$460,427	.33
PELLA	259	$12,588,745	$503,548	.36
PLEASANTVILLE	56	$865,678	$34,626	.02
BUSSEY	15	$107,941	$4,319	.00
MELCHER	35	$373,448	$14,938	.01
NON-PERMIT	1	$623	$19	.00
OTHER	197	$2,872,600	$114,885	.08
* TOTAL COUNTY *	814	$28,322,095	$1,132,762	.81
MARSHALL COUNTY				
MARSHALLTOWN*	791	$40,821,983	$1,632,738	1.16
STATE CENTER	61	$735,291	$29,399	.02
ALBION	15	$302,602	$12,104	.01
GILMAN	30	$334,147	$13,351	.01
MELBOURNE	23	$241,026	$9,641	.01
LAUREL	17	$217,262	$8,691	.01
LE GRAND	25	$365,958	$14,638	.01
RHODES	14	$63,874	$2,537	.00
NON-PERMIT	2	$1,093	$33	.00
OTHER	158	$2,050,943	$82,034	.06
* TOTAL COUNTY *	1,136	$45,134,179	$1,805,166	1.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS	COUNTY				
GLENWOOD*		130	$6,077,098	$243,061	.17
MALVERN		44	$736,948	$29,478	.02
EMERSON		29	$404,440	$16,179	.01
HASTINGS		10	$68,663	$2,746	.00
HENDERSON		13	$96,221	$3,847	.00
NON-PERMIT		3	$71,206	$2,136	.00
OTHER		92	$644,783	$25,793	.02
* TOTAL COUNTY *		321	$8,099,359	$323,240	.23
MITCHELL	COUNTY				
OSAGE*		162	$4,591,477	$183,602	.13
ST ANSGAR		53	$2,483,674	$99,386	.07
RICEVILLE		34	$446,488	$17,858	.01
STACYVILLE		31	$569,737	$22,791	.02
NON-PERMIT		1	$1,898	$57	.00
OTHER		112	$1,003,851	$40,896	.03
* TOTAL COUNTY *		393	$9,097,125	$364,590	.26
MONONA	COUNTY				
ONAWA*		135	$5,605,045	$224,197	.16
MAPLETON		89	$1,985,640	$79,428	.06
UTE		33	$485,664	$19,428	.01
WHITING		25	$204,099	$8,164	.01
BLENCOE		13	$92,974	$3,696	.00
CASTANA		13	$73,701	$2,948	.00
MOORHEAD		19	$233,922	$9,353	.01
SOLDIER		20	$130,327	$5,214	.00
NON-PERMIT		1	$3,810	$114	.00
OTHER		69	$568,090	$22,725	.02
* TOTAL COUNTY *		417	$9,383,272	$375,267	.27
MONROE	COUNTY				
ALBIA*		163	$5,373,947	$214,897	.15
LOVILIA		26	$178,221	$7,129	.01
NON-PERMIT		1	$313	$9	.00
OTHER		75	$1,254,431	$50,176	.04
* TOTAL COUNTY *		265	$6,806,912	$272,211	.19

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	266	$12,834,482	$513,174	.37
VILLISCA	57	$870,281	$34,686	.02
STANTON	38	$799,034	$31,958	.02
ELLIOTT	20	$153,741	$6,132	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$634,560	$25,384	.02
* TOTAL COUNTY *	454	$15,292,098	$611,334	.43
MUSCATINE COUNTY				
MUSCATINE*	654	$31,914,427	$1,276,309	.91
WEST LIBERTY	98	$2,330,618	$93,218	.07
WILTON	100	$6,418,466	$256,730	.18
ATALISSA	13	$93,128	$3,726	.00
NICHOLS	15	$293,853	$11,754	.01
NON-PERMIT	3	$19,122	$573	.00
OTHER	171	$1,977,723	$79,101	.06
* TOTAL COUNTY *	1,054	$43,047,339	$1,721,411	1.22
OBRIEN COUNTY				
SHELDON	222	$11,221,184	$448,819	.32
HARTLEY	83	$1,382,672	$55,491	.04
PAULLINA	77	$1,290,569	$51,646	.04
PRIMGHAR*	54	$1,392,288	$55,649	.04
SANBORN	62	$1,079,204	$43,168	.03
SUTHERLAND	41	$427,386	$17,094	.01
ARCHER	11	$106,181	$4,248	.00
NON-PERMIT	2	$46,953	$1,409	.00
OTHER	104	$819,414	$32,775	.02
* TOTAL COUNTY *	656	$17,765,851	$710,299	.51

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	131	$4,023,838	$160,954	.11
ASHTON	23	$264,074	$10,562	.01
OCHEYEDAN	34	$325,076	$13,002	.01
MELVIN	19	$413,581	$16,543	.01
NON-PERMIT	0	$0	$0	.00
OTHER	67	$408,504	$16,338	.01
* TOTAL COUNTY *	274	$5,435,073	$217,399	.15
PAGE COUNTY				
CLARINDA*	206	$8,121,247	$324,837	.23
SHENANDOAH	292	$8,058,624	$322,348	.23
ESSEX	31	$314,037	$12,561	.01
BRADDYVILLE	13	$105,625	$4,225	.00
COIN	13	$89,999	$3,601	.00
NON-PERMIT	3	$284,701	$8,541	.01
OTHER	93	$877,766	$35,090	.02
* TOTAL COUNTY *	651	$17,851,999	$711,203	.51
PALO ALTO COUNTY				
EMMETSBURG*	169	$4,302,464	$172,066	.12
GRAETTINGER	45	$576,724	$23,069	.02
RUTHVEN	34	$615,970	$24,640	.02
WEST BEND	50	$1,666,219	$66,650	.05
AYRSHIRE	14	$88,605	$3,546	.00
MALLARD	22	$177,811	$7,113	.01
NON-PERMIT	1	$38,240	$1,147	.00
OTHER	60	$523,679	$20,945	.01
* TOTAL COUNTY *	395	$7,989,712	$319,176	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	319	$14,540,237	$581,564	.41
AKRON	63	$1,424,218	$56,969	.04
KINGSLEY	74	$1,477,133	$59,077	.04
REMSEN	85	$1,734,832	$69,441	.05
MERRILL	34	$415,268	$16,614	.01
HINTON	24	$407,579	$16,256	.01
OYENS	10	$32,366	$1,293	.00
NON-PERMIT	10	$168,401	$5,052	.00
OTHER	130	$971,294	$38,828	.03
* TOTAL COUNTY *	749	$21,171,328	$845,094	.60
POCAHONTAS COUNTY				
FONDA	37	$498,324	$19,933	.01
LAURENS	93	$1,716,522	$68,656	.05
POCAHONTAS*	133	$2,758,290	$110,313	.08
GILMORE CITY	15	$429,802	$17,188	.01
ROLFE	42	$809,125	$32,352	.02
HAVELOCK	10	$168,482	$6,740	.00
PALMER	20	$209,832	$8,393	.01
VARINA	11	$28,972	$1,159	.00
NON-PERMIT	2	$10,083	$303	.00
OTHER	78	$355,179	$14,207	.01
* TOTAL COUNTY *	441	$6,984,611	$279,244	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	6,142	$581,607,424	$23,263,437	16.55
WEST DES MOINES	853	$67,361,321	$2,694,434	1.92
URBANDALE	182	$9,699,443	$387,963	.28
ALTOONA	158	$7,670,374	$306,769	.22
ANKENY	401	$16,629,266	$665,234	.47
WINDSOR HTS	10	$221,454	$8,855	.01
CLIVE	41	$3,002,523	$120,101	.09
GRIMES	69	$2,179,476	$87,179	.06
MITCHELLVILLE	37	$273,245	$10,930	.01
POLK CITY	48	$497,200	$19,890	.01
BONDURANT	41	$742,420	$29,783	.02
ELKHART	13	$368,049	$14,721	.01
RUNNELLS	32	$526,743	$21,068	.01
JOHNSTON	100	$2,518,477	$100,701	.07
ALLEMAN	11	$197,060	$7,880	.01
NON-PERMIT	47	$1,404,807	$42,145	.03
OTHER	102	$2,884,565	$115,380	.08
* TOTAL COUNTY *	8,287	$697,783,847	$27,896,470	19.85
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,170	$68,932,939	$2,757,233	1.96
AVOCA	84	$4,431,909	$177,277	.13
CARTER LAKE	52	$1,132,393	$45,298	.03
OAKLAND	64	$1,151,394	$46,057	.03
CARSON	28	$224,975	$8,999	.01
NEOLA	34	$609,473	$24,377	.02
WALNUT	43	$662,822	$26,512	.02
CRESCENT	20	$441,903	$17,678	.01
HANCOCK	13	$136,675	$5,468	.00
MACEDONIA	15	$511,454	$20,458	.01
MINDEN	24	$436,242	$17,448	.01
TREYNOR	33	$530,093	$21,208	.02
UNDERWOOD	25	$301,266	$12,050	.01
NON-PERMIT	11	$48,463	$1,453	.00
OTHER	253	$9,514,960	$380,572	.27
* TOTAL COUNTY *	1,869	$89,066,961	$3,562,088	2.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK COUNTY				
GRINNELL	272	$15,616,332	$624,606	.44
BROOKLYN	79	$3,108,530	$124,664	.09
MONTEZUMA*	99	$3,009,227	$120,299	.09
VICTOR	11	$450,067	$18,002	.01
DEEP RIVER	17	$197,791	$7,912	.01
MALCOM	17	$302,622	$12,105	.01
NON-PERMIT	3	$714,204	$21,426	.02
OTHER	128	$1,273,073	$50,829	.04
* TOTAL COUNTY *	626	$24,671,846	$979,843	.70
RINGGOLD COUNTY				
MOUNT AYR*	102	$3,290,499	$131,618	.09
DIAGONAL	18	$152,634	$6,105	.00
KELLERTON	18	$102,182	$4,086	.00
TINGLEY	12	$88,884	$3,555	.00
NON-PERMIT	0	$0	$0	.00
OTHER-	60	$316,398	$12,654	.01
* TOTAL COUNTY *	210	$3,950,597	$158,018	.11
SAC COUNTY				
SAC CITY*	129	$3,581,211	$143,247	.10
LAKE VIEW	72	$1,233,311	$49,333	.04
ODEBOLT	56	$778,670	$31,148	.02
EARLY	30	$390,542	$15,620	.01
SCHALLER	40	$678,054	$27,125	.02
WALL LAKE	44	$1,030,234	$41,201	.03
AUBURN	21	$255,847	$10,234	.01
LYTTON	17	$288,149	$11,524	.01
NON-PERMIT	2	$459,770	$13,793	.01
OTHER	98	$883,156	$35,310	.03
* TOTAL COUNTY *	509	$9,578,944	$378,535	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,446	$172,634,468	$6,903,618	4.91
BETTENDORF	637	$43,988,953	$1,759,229	1.25
BUFFALO	28	$597,993	$23,919	.02
LE CLAIRE	78	$724,210	$28,970	.02
BLUE GRASS	60	$821,910	$32,872	.02
ELDRIDGE	118	$3,676,228	$147,039	.10
PRINCETON	25	$376,837	$15,074	.01
WALCOTT	68	$3,023,407	$120,936	.09
DIXON	15	$117,619	$4,704	.00
DONAHUE	17	$147,753	$5,902	.00
LONG GROVE	20	$118,826	$4,753	.00
MCCAUSLAND	18	$112,468	$4,499	.00
NEW LIBERTY	11	$30,727	$1,229	.00
RIVERDALE	12	$239,003	$9,560	.01
NON-PERMIT	12	$56,179	$1,686	.00
OTHER	237	$3,554,405	$142,516	.10
* TOTAL COUNTY *	3,802	$230,220,986	$9,206,506	6.55
SHELBY COUNTY				
HARLAN*	249	$9,476,957	$379,078	.27
ELK HORN	38	$368,079	$14,722	.01
SHELBY	29	$275,337	$11,015	.01
DEFIANCE	25	$204,012	$8,160	.01
EARLING	29	$221,028	$8,839	.01
IRWIN	33	$390,007	$15,598	.01
PANAMA	18	$157,701	$6,307	.00
PORTSMOUTH	16	$234,320	$9,372	.01
WESTPHALIA	13	$123,821	$4,953	.00
NON-PERMIT	2	$141,441	$4,243	.00
OTHER	93	$846,534	$33,851	.02
* TOTAL COUNTY *	545	$12,439,237	$496,138	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	127	$2,779,042	$111,021	.08
ALTON	47	$775,227	$31,007	.02
HULL	77	$1,133,885	$45,355	.03
ORANGE CITY*	155	$5,431,359	$217,232	.15
ROCK VALLEY	130	$3,711,127	$148,315	.11
SIOUX CENTER	227	$7,049,154	$281,959	.20
BOYDEN	35	$400,667	$16,012	.01
HOSPERS	43	$833,107	$33,324	.02
IRETON	40	$1,238,313	$49,530	.04
GRANVILLE	19	$144,944	$5,799	.00
MAURICE	11	$30,274	$1,210	.00
NON-PERMIT	2	$32,844	$985	.00
OTHER	171	$1,446,139	$57,843	.04
* TOTAL COUNTY *	1,084	$25,006,082	$999,592	.71
STORY COUNTY				
AMES	953	$64,595,307	$2,583,816	1.84
NEVADA*	185	$8,668,820	$347,387	.25
STORY CITY	113	$3,030,553	$121,226	.09
CAMBRIDGE	16	$231,221	$9,244	.01
COLO	35	$737,593	$29,496	.02
MAXWELL	34	$300,432	$12,018	.01
ROLAND	37	$386,006	$15,437	.01
SLATER	41	$1,234,901	$49,397	.04
ZEARING	32	$466,239	$18,609	.01
COLLINS	16	$183,119	$7,324	.01
GILBERT	24	$165,206	$6,609	.00
HUXLEY	62	$1,230,042	$49,198	.04
MCCALLSBURG	17	$74,964	$2,999	.00
NON-PERMIT	3	$1,208	$36	.00
OTHER	192	$2,953,960	$118,154	.08
* TOTAL COUNTY *	1,760	$84,259,571	$3,370,950	2.40

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	116	$2,658,900	$106,332	.08
DYSART	57	$898,232	$35,877	.03
TOLEDO*	98	$5,875,397	$234,994	.17
TRAER	75	$1,629,878	$65,157	.05
GARWIN	26	$160,383	$6,498	.00
GLADBROOK	52	$1,354,184	$54,168	.04
CHELSEA	29	$268,736	$10,749	.01
CLUTIER	14	$109,804	$4,393	.00
LINCOLN	14	$193,886	$7,755	.01
NON-PERMIT	2	$449,064	$13,472	.01
OTHER	114	$563,980	$22,558	.02
* TOTAL COUNTY *	597	$14,162,444	$561,953	.40
TAYLOR COUNTY				
BEDFORD*	100	$1,536,445	$61,454	.04
LENOX	70	$1,847,883	$73,812	.05
CLEARFIELD	27	$353,962	$14,157	.01
NEW MARKET	19	$77,588	$3,104	.00
BLOCKTON	16	$134,987	$5,398	.00
NON-PERMIT	0	$0	$0	.00
OTHER	57	$116,400	$4,659	.00
* TOTAL COUNTY *	289	$4,067,265	$162,584	.12
UNION COUNTY				
CRESTON*	292	$12,288,911	$493,129	.35
AFTON	41	$492,940	$19,720	.01
LORIMOR	16	$172,310	$6,894	.00
NON-PERMIT	1	$508	$15	.00
OTHER	69	$399,023	$15,960	.01
* TOTAL COUNTY *	419	$13,353,692	$535,718	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN	COUNTY				
KEOSAUQUA*		63	$915,423	$36,617	.03
BONAPARTE		23	$268,633	$10,746	.01
FARMINGTON		53	$468,901	$18,757	.01
MILTON		22	$94,581	$3,784	.00
BIRMINGHAM		22	$170,794	$6,832	.00
CANTRIL		21	$110,725	$4,429	.00
STOCKPORT		17	$224,983	$8,984	.01
NON-PERMIT		0	$0	$0	.00
OTHER		113	$576,247	$23,051	.02
* TOTAL COUNTY *		334	$2,630,287	$113,200	.08
WAPELLO	COUNTY				
OTTUMWA*		779	$35,908,177	$1,436,393	1.02
ELDON		48	$437,839	$17,444	.01
EDDYVILLE		37	$307,364	$12,294	.01
AGENCY		31	$227,023	$9,082	.01
BLAKESBURG		13	$109,318	$4,372	.00
NON-PERMIT		3	$13,663	$410	.00
OTHER		148	$1,093,499	$43,736	.03
* TOTAL COUNTY *		1,059	$38,096,883	$1,523,731	1.08
WARREN	COUNTY				
INDIANOLA*		333	$11,085,602	$443,385	.32
CARLISLE		82	$1,506,685	$60,267	.04
NORWALK		85	$1,243,600	$49,750	.04
MILO		16	$112,389	$4,496	.00
CUMMING		13	$55,790	$2,231	.00
HARTFORD		16	$70,749	$2,828	.00
LACONA		23	$248,444	$9,937	.01
MARTENSDALE		18	$200,323	$8,013	.01
NEW VIRGINIA		21	$229,789	$9,192	.01
ST MARYS		11	$71,263	$2,851	.00
NON-PERMIT		3	$272,956	$8,189	.01
OTHER		182	$1,407,595	$56,306	.04
* TOTAL COUNTY *		803	$16,505,185	$657,445	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	302	$11,745,020	$469,918	.33
KALONA	123	$2,962,209	$118,453	.08
BRIGHTON	36	$374,059	$14,963	.01
RIVERSIDE	32	$429,119	$17,167	.01
WELLMAN	56	$1,500,754	$60,018	.04
AINSWORTH	21	$185,240	$7,409	.01
CRAWFORDSVILLE	16	$99,312	$3,972	.00
WEST CHESTER	11	$18,122	$725	.00
NON-PERMIT	4	$511,278	$15,338	.01
OTHER	166	$1,781,630	$71,258	.05
* TOTAL COUNTY *	767	$19,606,743	$779,221	.55
WAYNE COUNTY				
CORYDON*	106	$2,182,674	$87,304	.06
SEYMOUR	38	$304,434	$12,149	.01
ALLERTON	29	$251,623	$10,063	.01
HUMESTON	44	$482,250	$19,288	.01
LINEVILLE	14	$139,225	$5,571	.00
NON-PERMIT	2	$18,059	$541	.00
OTHER	75	$507,216	$20,270	.01
* TOTAL COUNTY *	308	$3,885,481	$155,186	.11
WEBSTER COUNTY				
FT DODGE*	859	$46,913,710	$1,876,119	1.33
GOWRIE	67	$1,570,480	$62,642	.04
DAYTON	44	$518,693	$20,745	.01
LEHIGH	22	$346,661	$13,867	.01
OTHO	15	$74,207	$2,967	.00
BADGER	17	$203,215	$8,126	.01
CALLENDER	21	$261,885	$10,477	.01
CLARE	10	$54,355	$2,173	.00
DUNCOMBE	16	$121,862	$4,876	.00
HARCOURT	21	$570,552	$22,823	.02
MOORLAND	12	$60,758	$2,431	.00
VINCENT	14	$274,104	$10,964	.01
NON-PERMIT	8	$35,426	$1,064	.00
OTHER	215	$2,749,091	$109,960	.08
* TOTAL COUNTY *	1,341	$53,754,999	$2,149,234	1.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	140	$3,663,887	$146,495	.10
BUFFALO CENTER	61	$1,802,451	$72,693	.05
LAKE MILLS	103	$3,010,930	$120,442	.09
THOMPSON	28	$1,143,628	$45,746	.03
LELAND	16	$130,040	$5,203	.00
RAKE	22	$201,538	$8,061	.01
NON-PERMIT	0	$0	$0	.00
OTHER	71	$1,393,758	$55,788	.04
* TOTAL COUNTY *	441	$11,346,232	$454,428	.32
WINNESHIEK COUNTY				
DECORAH*	317	$14,080,751	$563,127	.40
CALMAR	51	$1,062,197	$42,487	.03
OSSIAN	57	$884,491	$35,379	.03
FT. ATKINSON	31	$531,132	$21,246	.02
RIDGEWAY	22	$125,980	$5,037	.00
SPILLVILLE	22	$389,683	$15,560	.01
NON-PERMIT	2	$23,094	$771	.00
OTHER	177	$2,009,290	$80,372	.06
* TOTAL COUNTY *	679	$19,106,618	$763,979	.54
WOODBURY COUNTY				
SIOUX CITY*	2,012	$134,323,673	$5,373,077	3.82
MOVILLE	55	$1,523,443	$60,936	.04
ANTHON	45	$742,560	$29,702	.02
CORRECTIONVILLE	52	$414,658	$16,585	.01
DANBURY	28	$553,119	$22,124	.02
SERGEANT BLUFF	60	$1,664,505	$66,586	.05
SLOAN	34	$351,145	$14,045	.01
CUSHING	22	$97,030	$3,883	.00
HORNICK	12	$211,798	$8,463	.01
LAWTON	23	$398,120	$15,925	.01
OTO	12	$86,477	$3,459	.00
PIERSON	24	$208,741	$8,350	.01
SALIX	14	$264,110	$10,565	.01
SMITHLAND	10	$82,003	$3,266	.00
NON-PERMIT	14	$306,669	$9,203	.01
OTHER	107	$882,864	$35,342	.03
* TOTAL COUNTY *	2,524	$142,110,915	$5,681,511	4.04

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	45	$432,159	$17,285	.01
NORTHWOOD*	93	$2,719,052	$108,739	.08
FERTILE	19	$167,094	$6,919	.00
GRAFTON	19	$182,355	$7,294	.01
HANLONTOWN	11	$82,348	$3,341	.00
KENSETT	17	$137,841	$5,513	.00
NON-PERMIT	1	$1,099	$33	.00
OTHER	79	$499,760	$19,990	.01
* TOTAL COUNTY *	284	$4,221,708	$169,114	.12
WRIGHT COUNTY				
CLARION*	149	$4,067,831	$162,709	.12
EAGLE GROVE	130	$3,987,029	$159,483	.11
BELMOND	124	$3,426,384	$137,441	.10
DOWS	36	$386,399	$15,457	.01
GOLDFIELD	36	$526,492	$21,076	.01
ROWAN	15	$177,757	$7,111	.01
WOOLSTOCK	12	$617,712	$24,709	.02
NON-PERMIT	1	$1,936	$58	.00
OTHER	81	$1,017,431	$40,698	.03
* TOTAL COUNTY *	584	$14,208,971	$568,742	.40
* LATE FILERS *	7,164	$51,193,401	$2,047,771	1.46
** GRAND TOTAL **	91,333	$3,520,889,755	$140,553,637	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

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IOWA

Retail Sales and Use Tax Report

YEAR
Sales of [redacted] Ending
March 31, 1987

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip … gas,
electr … rvice,
incluc … any
munic … , wa-
ter, h … lic in
its pr … vided
in this … con-
sumer … gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of … c sports pro-
vided club m …

There is h … percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, a … musement enter-
prises operated or … the state of Iowa,
such tax to be coll … erator in the same
manner as is prov … ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

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TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA — I - XIV

- A. Introduction — I - II
  - 1. Foreword — I
  - 2. Glossary — II
- B. Retail Sales Tax Summary — III - X
  - 1. Development of Retail Sales Tax — III
  - 2. The Year in Review — IV - X
    - a. The Year in Review Analysis — IV
    - b. Annual Computed Tax Comparison — V
    - c. Computed Tax by Quarter — V
    - d. Computed Tax by Population Group — VI
    - e. Gross Sales and Computed Tax by Size of Gross Sales — VII
    - f. Retail Sales Tax Collections by Computed Tax Due — VIII
    - g. Number of Returns Filed, Taxable Retail Sales and Computed Tax by County - Fiscal Year 1987 — IX - X
- C. Use Tax Summary — XI - XIII
  - 1. Development of Use Tax — XI
  - 2. The Year in Review
    - a. Retailers Use Tax By Business Group — XII
    - b. Comparison of Use Taxes — XII
    - c. Retailers Use Tax Collection Report — XIII
- D. Hotel Motel Tax Summary — XIV

II. RETAIL SALES TAX STATISTICS — 1 - 107

- A. Retail Sales Tax by County and Town — 3 - 38
- B. Retail Sales Tax by County and Selected Cities — 39 - 100
- C. Retail Sales by Business Classification — 101 - 107

III. USE TAX STATISTICS — 109 - 126

- A. Motor Vehicle Use Tax by County — 111
- B. Retailers Use Tax by Business Classification — 112 - 118
- C. Consumers Use Tax by Business Classification — 119 - 125
- D. Consumers Use Tax by County — 126

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1987 amounted to $623.2 million which is a 5.39 percent increase from the $591.3 million collected in 1986. The number of quarterly returns filed decreased from 384,771 in 1986 to 375,315 in 1987 which is a 2.52 percentage decrease. This data reveals a slight increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1987

Reflecting Christmas retail sales activity, 28.0 percent of fiscal 1987 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1987 and for each of the past two fiscal years.

Size of Gross Receipts in 1987

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1987" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 46.29 percent of total sales tax in 1987 while comprising only 1.48 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 57.50 percent of total business but their tax collections represented only 2.52 percent of total collection.

Sales Tax Due by County in 1987

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED TAX
1985 - 1987

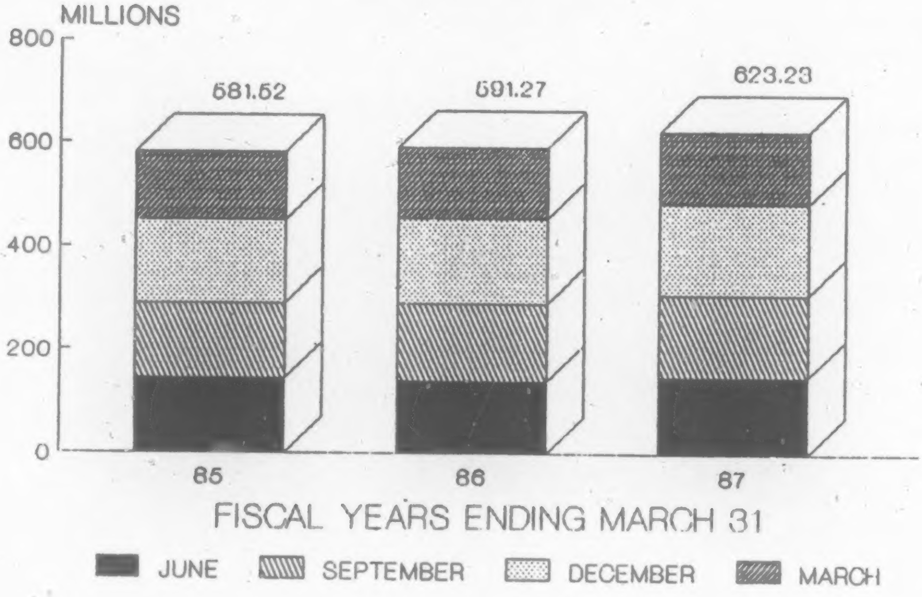
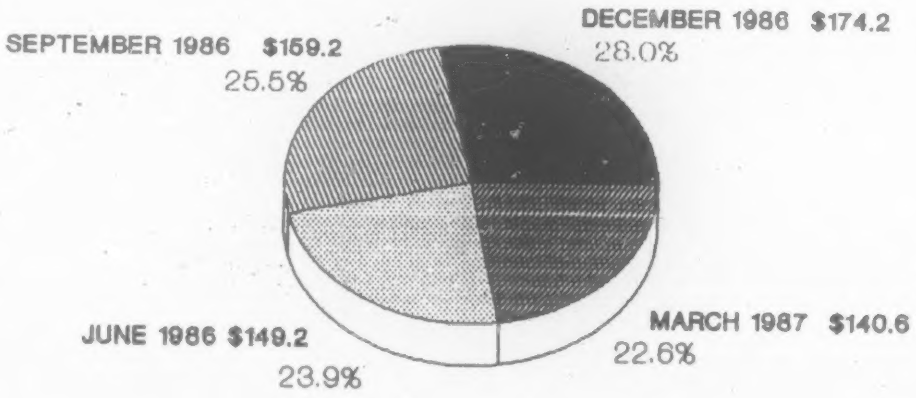


FIGURE B
COMPUTED TAX BY QUARTER
($ MILLIONS)



TOTAL COMPUTED TAX FY 1987 $623.2

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1987

POPULATION GROUP CITIES AND TOWNS	COMPUTED TAX	% OF TAX
50,000 AND OVER	$264,843,115	42.50
25,000 TO 50,000	$76,818,048	12.33
10,000 TO 25,000	$50,980,137	8.18
5,000 TO 10,000	$78,911,866	12.66
2,500 TO 5,000	$47,222,477	7.58
1,000 TO 2,500	$44,883,630	7.20
500 TO 1,000	$19,185,109	3.08
TOWNS UNDER 500	$12,026,801	1.93
NON-PERMIT	$1,978,767	.32
RURAL	$25,843,295	4.15
OTHERS	$533,016	.09
TOTALS	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1987

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	OF BUS.	GROSS SALES	OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	80,863	23.17	$7,516,032	.02	$530,700	.09
500 - 999	19,719	5.65	$14,484,698	.04	$557,717	.09
1,000 - 1,999	26,454	7.58	$38,714,136	.12	$1,453,252	.23
2,000 - 2,999	17,616	5.05	$43,519,347	.13	$1,609,201	.26
3,000 - 3,999	13,241	3.79	$46,051,755	.14	$1,686,403	.27
4,000 - 4,999	10,395	2.98	$46,622,038	.14	$1,654,647	.27
5,000 - 9,999	32,372	9.28	$234,427,239	.70	$8,142,963	1.31
10,000 - 24,999	47,526	13.62	$781,131,368	2.35	$26,041,193	4.18
25,000 - 49,999	32,943	9.44	$1,173,146,313	3.52	$36,331,350	5.83
50,000 - 99,999	25,950	7.44	$1,840,357,270	5.53	$50,568,513	8.11
100,000 - 249,999	22,451	6.43	$3,514,077,449	10.56	$82,287,147	13.20
250,000 - 499,999	9,007	2.58	$3,145,258,456	9.45	$65,016,911	10.43
500,000 - 999,999	5,306	1.52	$3,703,272,833	11.12	$58,825,994	9.44
1,000,000 & OVER	5,156	1.48	$18,699,798,922	56.18	$288,520,270	46.29
TOTALS	348,999	100.00 *	$33,288,377,856	100.00 *	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1987

SIZE OF QUARTERLY TAX DUE		NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	96,271	27.58	$463,550	.07
25.00 -	49.99	24,797	7.11	$896,611	.14
50.00 -	99.99	31,461	9.01	$2,275,280	.37
100.00 -	149.99	20,208	5.79	$2,487,518	.40
150.00 -	199.99	14,683	4.21	$2,543,515	.41
200.00 -	249.99	11,192	3.21	$2,499,748	.40
250.00 -	499.99	36,259	10.39	$13,146,367	2.11
500.00 -	999.99	38,025	10.90	$27,359,932	4.39
1,000.00 -	1,499.99	20,066	5.75	$24,602,163	3.95
1,500.00 -	1,999.99	12,213	3.50	$21,164,733	3.40
2,000.00 -	2,499.99	8,250	2.36	$18,434,656	2.96
2,500.00 -	2,999.99	5,716	1.64	$15,648,386	2.51
3,000.00 -	3,999.99	7,612	2.18	$26,272,935	4.22
4,000.00 -	4,999.99	4,777	1.37	$21,333,110	3.42
5,000.00 -	9,999.99	9,572	2.74	$66,699,892	10.70
10,000.00 -	24,999.99	5,652	1.62	$84,937,556	13.63
25,000.00 -	49,999.99	1,327	.38	$44,504,255	7.14
50,000.00 -	99,999.99	467	.13	$31,921,348	5.12
100,000.00 &	OVER	451	.13	$216,034,706	34.66
TOTALS		348,999	100.00 *	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 1987

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,446	$ 37,258,590	$ 1,489,042
ADAMS	757	17,520,481	697,428
ALLAMAKEE	2,222	59,855,414	2,388,372
APPANOOSE	1,953	61,779,553	2,469,969
AUDUBON	1,223	25,200,269	1,007,113
BENTON	3,145	69,922,266	2,795,540
BLACK HAWK	13,474	710,522,013	28,394,958
BOONE	3,127	92,472,620	3,697,254
BREMER	3,180	90,354,735	3,612,779
BUCHANAN	2,879	69,343,067	2,765,495
BUENA VISTA	3,119	117,979,127	4,632,836
BUTLER	2,491	47,055,684	1,884,090
CALHOUN	1,986	49,260,407	1,964,690
CARROLL	3,296	127,041,463	5,090,830
CASS	2,798	79,283,482	3,168,673
CEDAR	2,766	57,949,670	2,314,698
CERRO GORDO	6,493	325,798,253	13,024,997
CHEROKEE	2,327	65,494,542	2,612,607
CHICKASAW	2,155	54,235,373	2,146,686
CLARKE	1,217	36,113,183	1,444,401
CLAY	2,959	111,656,058	4,451,368
CLAYTON	3,208	62,897,113	2,508,648
CLINTON	6,224	245,522,350	9,816,624
CRAWFORD	2,625	72,794,062	2,906,170
DALLAS	3,711	96,901,727	3,875,122
DAVIS	1,217	26,547,015	1,061,753
DECATUR	1,200	20,901,919	835,866
DELAWARE	2,272	63,559,138	2,538,607
DES MOINES	5,089	259,975,067	10,389,616
DICKINSON	3,150	88,075,951	3,521,993
DUBUQUE	9,698	500,637,863	20,008,052
EMMET	1,900	60,219,679	2,400,566
FAYETTE	3,290	100,924,390	4,002,381
FLOYD	2,670	64,344,302	2,871,951
FRANKLIN	1,836	54,099,885	2,161,438
FREMONT	1,279	29,259,331	1,167,964
GREENE	1,735	45,003,675	1,799,732
GRUNDY	1,884	[illegible]2,689,286	1,705,158
GUTHRIE	1,697	34,897,902	1,395,666
HAMILTON	2,513	71,243,520	2,848,411
HANCOCK	1,883	48,961,905	1,958,413
HARDIN	3,520	99,312,437	3,963,477
HARRISON	2,032	48,893,808	1,948,460
HENRY	2,512	95,874,934	3,822,371
HOWARD	1,703	42,989,776	1,691,894
HUMBOLDT	1,742	49,335,113	1,970,765
IDA	1,373	39,669,026	1,586,309
IOWA	2,392	79,993,211	3,199,395
JACKSON	2,978	73,571,857	2,939,639
JASPER	4,334	158,692,495	6,346,627

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
JEFFERSON	2,427	$ 77,942,642	$ 3,116,789
JOHNSON	8,010	502,854,090	20,098,228
JONES	2,963	87,083,997	3,481,569
KEOKUK	1,985	34,660,336	1,383,511
KOSSUTH	3,051	94,109,441	3,755,827
LEE	5,107	210,295,365	8,407,106
LINN	18,800	1,252,167,367	50,051,726
LOUISA	1,402	26,964,797	1,077,042
LUCAS	1,296	44,276,944	1,765,982
LYON	1,788	36,479,802	1,457,293
MADISON	1,524	34,001,427	1,359,415
MAHASKA	3,144	111,311,248	4,447,219
MARION	3,422	122,885,074	4,915,644
MARSHALL	4,764	204,248,849	8,170,995
MILLS	1,340	35,907,597	1,435,271
MITCHELL	1,637	42,885,298	1,715,193
MONONA	1,775	41,339,241	1,653,155
MONROE	1,103	28,594,932	1,143,405
MONTGOMERY	1,913	63,849,932	2,562,584
MUSCATINE	4,460	191,408,671	7,653,153
OBRIEN	2,723	74,709,466	2,984,139
OSCEOLA	1,172	24,704,666	986,620
PAGE	2,668	80,516,418	3,217,408
PALO ALTO	1,672	37,729,656	1,508,616
PLYMOUTH	3,134	91,430,852	3,651,232
POCAHONTAS	1,853	32,172,795	1,283,830
POLK	39,800	3,055,114,841	122,066,378
POTTAWATTAMIE	7,711	386,699,463	15,458,567
POWESHIEK	2,637	107,868,247	4,305,338
RINGGOLD	888	17,617,166	704,224
SAC	2,133	43,189,805	1,721,544
SCOTT	15,776	1,033,879,781	41,341,147
SHELBY	2,275	57,033,444	2,279,013
SIOUX	4,534	115,980,752	4,634,672
STORY	7,434	360,154,307	14,399,384
TAMA	2,560	69,240,282	2,829,109
TAYLOR	1,224	17,011,589	679,961
UNION	1,784	60,966,365	2,438,924
VAN BUREN	1,457	14,143,900	563,077
WAPELLO	4,481	171,954,651	6,873,449
WARREN	3,395	77,164,983	3,082,414
WASHINGTON	3,276	89,930,145	3,578,300
WAYNE	1,321	18,274,219	730,472
WEBSTER	5,654	266,148,770	10,640,236
WINNEBAGO	1,891	50,193,204	2,007,626
WINNESHIEK	2,850	89,507,613	3,574,667
WOODBURY	10,440	631,237,739	25,230,636
WORTH	1,193	24,106,214	964,384
WRIGHT	2,412	63,295,295	2,567,193
NONRESIDENTS	245	12,986,210	507,612
LATE FILERS	21,131	186,688,693	7,467,538
TOTAL	375,315	$15,588,803,568	$623,226,261

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1987

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	611	1.84%	$ 4,166,018	6.44%
Building Materials	672	2.02	919,540	1.42
General Merchandise	48	0.14	1,290,370	2.00
Food Dealers	85	0.26	67,242	0.10
Motor Vehicle	500	1.50	671,895	1.04
Apparel	217	0.65	190,803	0.30
Home Furnishings	944	2.84	1,595,416	2.47
Eating and Drinking	107	0.32	66,285	0.10
Specialty Retail	2,817	8.46	4,652,253	7.20
Services	5,248	15.77	9,320,625	14.42
Wholesale Goods	10,109	30.37	17,537,080	27.13
Miscellaneous	10,560	31.73	23,561,885	36.45
Late Filers	1,365	4.10	597,983	0.93
	33,283	100.00%	$64,637,395	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1986 and 1987

Use Tax*	1986	1987	% Change
Retailers			
Number of Returns	32,825	33,283	1.40%
Computed Tax	$64,880,292	$64,637,395	(0.37%)
Motor Vehicle			
Number of Returns	609,236	644,052	5.71%
Computed Tax	$85,963,891	$95,568,243	11.17%
Consumers			
Number of Returns	19,278	19,193	(0.47%)
Computed Tax	$21,851,615	$24,367,392	11.51%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1987

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	13,959	41.94	$26,363	.04
25.00 - 49.99	1,572	4.72	$56,268	.09
50.00 - 99.99	1,975	5.93	$143,386	.22
100.00 - 149.99	1,380	4.15	$170,184	.26
150.00 - 199.99	1,043	3.13	$181,616	.28
200.00 - 249.99	856	2.57	$191,203	.30
250.00 - 499.99	2,635	7.92	$959,417	1.48
500.00 - 999.99	2,682	8.06	$1,922,500	2.97
1,000.00 - 1,499.99	1,432	4.30	$1,758,523	2.72
1,500.00 - 1,999.99	981	2.95	$1,697,387	2.63
2,000.00 - 2,499.99	654	1.96	$1,458,945	2.26
2,500.00 - 2,999.99	531	1.60	$1,454,276	2.25
3,000.00 - 3,999.99	714	2.15	$2,478,928	3.84
4,000.00 - 4,999.99	453	1.36	$2,032,148	3.14
5,000.00 - 9,999.99	1,146	3.44	$8,087,559	12.51
10,000.00 - 24,999.99	834	2.51	$12,507,177	19.35
25,000.00 - 49,999.99	256	.77	$9,146,139	14.15
50,000.00 - 99,999.99	114	.34	$7,789,845	12.05
100,000.00 & OVER	66	.20	$12,575,531	19.46
TOTALS	33,283	100.00 *	$64,637,395	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1987

During fiscal 1987, the local option hotel/motel tax was imposed in twenty-seven cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nine jurisdictions impose the tax at 7%, seventeen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1987, a total of $7,072,311.59 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1987

Jurisdiction	Tax Rate	Quarter Ending June 1986	Quarter Ending Sept. 1986	Quarter Ending Dec. 1986	Quarter Ending March 1987	Total
Altoona	5%	$ 17,783.90	$ 37,803.23	$ 13,025.12	$ 13,030.51	$ 81,642.76
Ankeny	5%	10,965.90	13,060.15	8,483.02	8,390.80	40,899.87
Bettendorf	5%	71,140.71	82,182.64	62,370.89	61,443.52	277,137.76
Burlington	5%	39,900.76	44,470.85	32,895.49	30,187.53	147,454.63
Cedar Rapids	7%	225,124.66	223,639.71	216,364.12	205,674.90	870,803.39
Clinton	5%	20,595.29	23,557.47	20,062.36	12,937.62	77,152.74
Clive	7%	45,996.21	42,628.28	31,543.68	32,432.76	152,600.93
Coralville	5%	94,054.92	93,397.09	81,883.75	67,600.31	336,936.07
Council Bluffs	5%	77,044.81	80,482.53	60,475.27	54,242.77	272,245.38
Davenport	5%	144,084.24	135,364.15	106,538.16	116,820.65	502,807.20
Des Moines	7%	516,776.99	471,306.86	371,660.01	632,108.05	1,991,851.91
Dubuque	5%	94,252.86	134,466.77	78,539.23	69,847.14	377,106.00
Elk Horn(2)	3%	0.00	23.46	3.00	1.58	28.04
Fort Madison	5%	11,709.49	9,378.15	17,864.81	2,755.12	41,707.57
Indianola	5%	3,789.66	3,780.89	3,441.09	2,624.27	13,635.91
Iowa City	5%	57,258.24	60,103.93	55,085.88	47,266.67	219,714.72
Johnston	7%	12,778.34	21,859.92	13,671.87	12,632.54	60,942.67
Keokuk	5%	17,599.04	20,777.21	3,833.48	14,237.70	56,447.43
Marion	5%	15,585.40	14,403.51	12,920.93	13,935.20	56,845.04
Mason City	5%	27,374.40	32,220.96	24,615.09	24,678.28	108,888.73
Muscatine	4%	16,722.85	20,424.40	14,163.27	17,009.89	68,320.41
Ottumwa	5%	21,762.62	23,213.87	17,644.13	17,806.02	80,426.64
Polk County	7%	74,104.71	72,128.19	42,419.23	46,194.90	234,847.03
Sergeant Bluff	3%	1,168.30	2,558.93	1,340.42	1,300.74	6,368.39
Sioux City	7%	48,296.82	55,866.25	42,822.01	96,685.21	243,670.29
Urbandale	7%	58,655.58	90,092.48	61,823.87	55,229.87	265,801.80
Waterloo	5%	56,164.71	55,036.13	41,272.19	42,601.80	195,074.83
West Des Moines	7%	56,008.80	58,537.72	48,590.67	112,519.09	275,656.28
Windsor Heights	7%	0.00	8,797.94	3,457.32	3,041.91	15,297.17
Total		$1,836,700.21	$1,931,563.67	$1,488,810.36	$1,815,237.35	$7,072,311.59

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.
(2) Implemented July 1, 1986.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	245	$12,986,210	$507,612	.08
ADAIR COUNTY				
GREENFIELD*	512	$19,925,912	$797,009	.13
ADAIR	208	$8,118,235	$324,366	.05
STUART	102	$2,712,104	$108,481	.02
BRIDGEWATER	89	$1,156,976	$46,028	.01
FONTANELLE	139	$1,644,207	$65,770	.01
ORIENT	88	$934,681	$37,362	.01
NON-PERMIT	7	$63,075	$1,893	.00
OTHER	301	$2,703,400	$108,133	.02
* TOTAL COUNTY *	1,446	$37,258,590	$1,489,042	.24
ADAMS COUNTY				
CORNING*	463	$14,876,024	$594,845	.10
PRESCOTT	55	$437,937	$17,516	.00
NON-PERMIT	4	$269,683	$8,100	.00
OTHER	235	$1,936,837	$77,467	.01
* TOTAL COUNTY *	757	$17,520,481	$697,928	.11
ALLAMAKEE COUNTY				
WAUKON*	751	$29,027,209	$1,161,014	.19
LANSING	304	$6,135,562	$245,179	.04
POSTVILLE	361	$16,801,247	$671,913	.11
NEW ALBIN	130	$2,389,001	$95,562	.02
HARPERS FERRY	100	$946,516	$37,859	.01
WATERVILLE	40	$219,969	$8,800	.00
NON-PERMIT	15	$538,587	$16,158	.00
OTHER	521	$3,797,323	$151,887	.02
* TOTAL COUNTY *	2,222	$59,855,414	$2,388,372	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,077	$52,796,577	$2,111,256	.34
CINCINNATI	49	$175,702	$7,025	.00
MORAVIA	136	$1,072,715	$42,908	.01
MOULTON	121	$1,811,054	$72,418	.01
MYSTIC	88	$337,726	$13,510	.00
NON-PERMIT	6	$50,486	$1,515	.00
OTHER	476	$5,535,293	$221,337	.04
* TOTAL COUNTY *	1,953	$61,779,553	$2,469,969	.40
AUDUBON COUNTY				
AUDUBON*	588	$19,396,330	$775,704	.12
EXIRA	213	$2,850,922	$114,037	.02
KIMBALLTON	94	$1,066,313	$42,625	.01
NON-PERMIT	6	$56,744	$1,703	.00
OTHER	322	$1,829,960	$73,844	.01
* TOTAL COUNTY *	1,223	$25,200,269	$1,007,113	.16
BENTON COUNTY				
BELLE PLAINE	478	$13,921,949	$556,865	.09
VINTON*	875	$31,268,271	$1,250,763	.20
BLAIRSTOWN	163	$3,407,618	$136,305	.02
SHELLSBURG	113	$1,427,544	$57,104	.01
VAN HORNE	141	$1,421,209	$56,830	.01
ATKINS	106	$1,401,294	$56,052	.01
GARRISON	77	$567,082	$22,683	.00
KEYSTONE	126	$5,539,470	$221,581	.04
MT AUBURN	44	$552,544	$22,103	.00
NEWHALL	139	$1,788,451	$71,539	.01
NORWAY	95	$2,451,480	$97,805	.02
URBANA	84	$804,597	$32,186	.01
WALFORD	54	$760,497	$30,421	.00
NON-PERMIT	7	$108,007	$3,240	.00
OTHER	643	$4,502,253	$180,063	.03
* TOTAL COUNTY *	3,145	$69,922,266	$2,795,540	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,767	$492,020,729	$19,674,185	3.16
CEDAR FALLS	3,660	$185,240,649	$7,405,685	1.19
EVANSDALE	383	$5,972,619	$238,578	.04
ELK RUN HTS	44	$495,960	$19,824	.00
HUDSON	282	$6,316,931	$252,664	.04
LA PORTE CITY	418	$6,721,293	$268,832	.04
DUNKERTON	138	$1,935,465	$77,762	.01
JANESVILLE	68	$1,057,032	$42,283	.01
GILBERTVILLE	123	$1,329,417	$53,068	.01
RAYMOND	69	$807,246	$32,207	.01
NON-PERMIT	87	$1,488,417	$44,653	.01
OTHER	435	$7,136,255	$285,217	.05
* TOTAL COUNTY *	13,474	$710,522,013	$28,394,958	4.56
BOONE COUNTY				
BOONE*	1,756	$69,623,942	$2,784,806	.45
MADRID	313	$8,063,671	$322,528	.05
OGDEN	347	$6,879,705	$275,192	.04
BOXHOLM	59	$745,633	$29,826	.00
NON-PERMIT	5	$148,263	$4,448	.00
OTHER	647	$7,011,406	$280,454	.05
* TOTAL COUNTY *	3,127	$92,472,620	$3,697,254	.59
BREMER COUNTY				
WAVERLY*	1,197	$52,376,749	$2,094,685	.34
SUMNER	424	$13,318,738	$532,727	.09
TRIPOLI	240	$4,023,681	$160,945	.03
DENVER	294	$6,527,574	$261,090	.04
JANESVILLE	115	$1,984,220	$79,371	.01
READLYN	166	$3,052,894	$122,115	.02
FREDERIKA	46	$243,135	$9,721	.00
PLAINFIELD	103	$1,599,955	$63,987	.01
NON-PERMIT	11	$97,496	$2,925	.00
OTHER	584	$7,130,293	$285,213	.05
* TOTAL COUNTY *	3,180	$90,354,735	$3,612,779	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,006	$42,314,338	$1,692,360	.27
JESUP	338	$7,524,058	$300,959	.05
FAIRBANK	186	$3,386,282	$135,549	.02
HAZLETON	143	$1,226,711	$48,970	.01
LAMONT	112	$1,052,964	$42,066	.01
WINTHROP	179	$3,269,592	$130,787	.02
AURORA	61	$697,107	$27,882	.00
BRANDON	95	$689,458	$27,578	.00
QUASQUETON	64	$705,927	$28,235	.00
ROWLEY	56	$276,780	$11,068	.00
NON-PERMIT	9	$790,396	$23,713	.00
OTHER	630	$7,409,454	$296,328	.05
* TOTAL COUNTY *	2,879	$69,343,067	$2,765,495	.44
BUENA VISTA COUNTY				
STORM LAKE*	1,598	$78,002,627	$3,118,340	.50
ALTA	314	$10,791,954	$431,679	.07
ALBERT CITY	170	$5,145,291	$205,809	.03
MARATHON	67	$1,053,470	$42,121	.01
NEWELL	181	$3,349,953	$133,997	.02
SIOUX RAPIDS	234	$5,451,795	$218,062	.03
LAKESIDE	44	$337,222	$13,486	.00
REMBRANDT	76	$611,217	$24,449	.00
LINN GROVE	55	$275,403	$11,018	.00
NON-PERMIT	15	$8,503,252	$255,099	.04
OTHER	365	$4,456,943	$178,276	.03
* TOTAL COUNTY *	3,119	$117,979,127	$4,632,836	.74

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	250	$4,251,358	$170,059	.03
GREENE	274	$7,651,823	$306,437	.05
PARKERSBURG	346	$6,904,198	$276,232	.04
SHELL ROCK	253	$3,679,655	$147,194	.02
ALLISON*	257	$11,333,743	$453,330	.07
APLINGTON	202	$3,310,879	$132,428	.02
DUMONT	148	$3,276,901	$130,954	.02
NEW HARTFORD	119	$1,518,929	$60,678	.01
BRISTOW	47	$287,390	$11,496	.00
NON-PERMIT	8	$91,552	$2,746	.00
OTHER	587	$4,749,256	$192,536	.03
* TOTAL COUNTY *	2,491	$47,055,684	$1,884,090	.30
CALHOUN COUNTY				
LAKE CITY	376	$8,360,611	$334,587	.05
MANSON	335	$16,047,444	$641,897	.10
ROCKWELL CITY*	475	$12,414,878	$496,548	.08
LOHRVILLE	137	$1,150,386	$46,019	.01
POMEROY	159	$4,752,386	$190,099	.03
FARNHAMVILLE	104	$4,090,963	$163,635	.03
NON-PERMIT	8	$580,363	$17,410	.00
OTHER	392	$1,863,376	$74,495	.01
* TOTAL COUNTY *	1,986	$49,260,407	$1,964,690	.32
CARROLL COUNTY				
CARROLL*	1,586	$90,700,697	$3,627,342	.58
COON RAPIDS	294	$6,099,022	$243,936	.04
MANNING	321	$9,451,973	$394,078	.06
BREDA	168	$3,558,330	$142,294	.02
GLIDDEN	164	$5,297,621	$211,912	.03
ARCADIA	95	$1,776,916	$71,078	.01
DEDHAM	69	$1,115,434	$44,619	.01
HALBUR	63	$3,059,919	$122,398	.02
TEMPLETON	103	$1,952,745	$78,113	.01
NON-PERMIT	14	$605,962	$18,177	.00
OTHER	419	$3,422,844	$136,883	.02
* TOTAL COUNTY *	3,296	$127,041,463	$5,090,830	.82

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	1,415	$60,810,796	$2,430,864	.39
ANITA	278	$3,932,313	$157,287	.03
GRISWOLD	311	$5,740,009	$229,599	.04
LEWIS	95	$697,447	$27,900	.00
CUMBERLAND	100	$1,061,303	$42,452	.01
MASSENA	105	$2,804,939	$112,178	.02
NON-PERMIT	9	$109,977	$3,300	.00
OTHER	485	$4,126,698	$165,093	.03
* TOTAL COUNTY *	2,798	$79,283,482	$3,168,673	.51
CEDAR COUNTY				
TIPTON*	715	$24,734,894	$989,399	.16
DURANT	345	$9,074,115	$362,730	.06
MECHANICSVILLE	131	$1,937,613	$77,499	.01
WEST BRANCH	318	$3,670,533	$146,818	.02
CLARENCE	205	$3,395,219	$135,668	.02
LOWDEN	207	$3,866,482	$154,656	.02
STANWOOD	154	$2,968,388	$118,695	.02
BENNETT	114	$1,899,568	$75,947	.01
NON-PERMIT	5	$277,106	$8,313	.00
OTHER	572	$6,125,752	$244,973	.04
* TOTAL COUNTY *	2,766	$57,949,670	$2,314,698	.37
CERRO GORDO COUNTY				
MASON CITY*	4,052	$264,302,177	$10,571,699	1.70
CLEAR LAKE	1,229	$45,909,386	$1,835,987	.29
VENTURA	122	$1,241,972	$49,678	.01
ROCKWELL	168	$1,962,960	$78,520	.01
MESERVEY	69	$411,785	$16,470	.00
PLYMOUTH	49	$563,725	$22,496	.00
SWALEDALE	60	$493,407	$19,735	.00
THORNTON	109	$1,097,308	$43,890	.01
NON-PERMIT	65	$623,734	$18,713	.00
OTHER	570	$9,191,799	$367,809	.06
* TOTAL COUNTY *	6,493	$325,798,253	$13,024,997	2.09

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,143	$49,344,781	$1,973,642	.32
MARCUS	274	$6,194,135	$247,744	.04
AURELIA	211	$2,796,175	$111,840	.02
CLEGHORN	74	$802,049	$32,081	.01
MERIDEN	45	$341,810	$13,675	.00
QUIMBY	92	$1,916,650	$76,799	.01
WASHTA	54	$207,562	$8,305	.00
NON-PERMIT	11	$713,805	$21,414	.00
OTHER	423	$3,177,575	$127,107	.02
* TOTAL COUNTY *	2,327	$65,494,542	$2,612,607	.42
CHICKASAW COUNTY				
NEW HAMPTON*	794	$31,230,272	$1,249,162	.20
NASHUA	294	$5,733,529	$229,342	.04
FREDERICKSBURG	202	$4,706,038	$188,241	.03
LAWLER	140	$3,862,218	$154,487	.02
ALTA VISTA	82	$1,258,024	$50,325	.01
IONIA	62	$628,079	$25,120	.00
NON-PERMIT	14	$2,259,482	$67,785	.01
OTHER	567	$4,557,731	$182,224	.03
* TOTAL COUNTY *	2,155	$54,235,373	$2,146,686	.34
CLARKE COUNTY				
OSCEOLA*	816	$32,766,378	$1,310,637	.21
MURRAY	108	$812,413	$32,493	.01
NON-PERMIT	1	$7,085	$213	.00
OTHER	292	$2,527,307	$101,058	.02
* TOTAL COUNTY *	1,217	$36,113,183	$1,444,401	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY	COUNTY				
SPENCER*		1,972	$96,806,359	$3,871,530	.62
EVERLY		140	$5,563,666	$222,541	.04
PETERSON		142	$1,336,464	$53,446	.01
DICKENS		52	$771,965	$30,894	.00
FOSTORIA		43	$494,884	$19,758	.00
ROYAL		115	$760,962	$30,440	.00
WEBB		66	$700,758	$28,031	.00
NON-PERMIT		31	$1,410,226	$42,311	.01
OTHER		398	$3,810,774	$152,417	.02
* TOTAL COUNTY *		2,959	$111,656,058	$4,451,368	.71
CLAYTON	COUNTY				
ELKADER*		522	$19,986,815	$799,381	.13
GUTTENBERG		427	$10,061,546	$402,393	.06
MONONA		307	$8,712,268	$348,452	.06
STRAWBERRY PT		290	$4,688,574	$187,535	.03
EDGEWOOD		174	$3,161,176	$126,443	.02
GARNAVILLO		194	$3,003,864	$120,157	.02
MARQUETTE		79	$817,090	$32,706	.01
MCGREGOR		298	$3,901,942	$156,408	.03
FARMERSBURG		49	$700,869	$28,038	.00
LUANA		68	$857,188	$34,286	.01
VOLGA CITY		87	$818,874	$32,753	.01
NON-PERMIT		18	$701,122	$21,049	.00
OTHER		695	$5,485,785	$219,047	.04
* TOTAL COUNTY *		3,208	$62,897,113	$2,508,648	.40

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	3,435	$194,688,462	$7,785,451	1.25
DE WITT	764	$25,834,766	$1,033,383	.17
CAMANCHE	368	$4,605,069	$184,196	.03
DELMAR	63	$651,169	$26,044	.00
GRAND MOUND	140	$1,352,279	$54,090	.01
LOST NATION	171	$1,802,272	$72,088	.01
WHEATLAND	140	$3,071,927	$122,879	.02
CALAMUS	68	$1,736,307	$69,378	.01
CHARLOTTE	70	$1,313,336	$52,534	.01
GOOSE LAKE	51	$288,119	$11,526	.00
LOW MOOR	75	$1,123,002	$44,925	.01
WELTON	48	$404,234	$16,061	.00
NON-PERMIT	34	$198,845	$5,976	.00
OTHER	797	$8,452,563	$338,093	.05
* TOTAL COUNTY *	6,224	$245,522,350	$9,816,624	1.58
CRAWFORD COUNTY				
DENISON*	1,144	$53,169,115	$2,126,752	.34
CHARTER OAK	152	$2,813,819	$112,580	.02
DOW CITY	119	$910,970	$36,443	.01
MANILLA	174	$3,131,561	$125,165	.02
SCHLESWIG	198	$3,192,286	$127,517	.02
VAIL	96	$716,158	$28,582	.00
KIRON	93	$870,721	$34,826	.01
RICKETTS	57	$225,744	$9,030	.00
WESTSIDE	104	$2,080,306	$83,250	.01
NON-PERMIT	11	$528,164	$15,845	.00
OTHER	477	$5,155,218	$206,180	.03
* TOTAL COUNTY *	2,625	$72,794,062	$2,906,170	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	1,073	$45,768,021	$1,830,582	.29
ADEL*	454	$12,141,088	$485,570	.08
DALLAS CENTER	210	$3,842,623	$153,691	.02
DEXTER	128	$3,008,166	$120,622	.02
REDFIELD	136	$2,188,132	$87,526	.01
WAUKEE	232	$9,491,207	$379,614	.06
WOODWARD	187	$2,884,270	$115,164	.02
BOUTON	47	$890,691	$35,624	.01
DE SOTO	100	$1,309,051	$52,362	.01
GRANGER	122	$2,380,303	$95,212	.02
MINBURN	75	$1,323,430	$52,932	.01
VAN METER	102	$2,428,583	$97,147	.02
NON-PERMIT	9	$76,494	$2,296	.00
OTHER	836	$9,169,668	$366,780	.06
* TOTAL COUNTY *	3,711	$96,901,727	$3,875,122	.62
DAVIS COUNTY				
BLOOMFIELD*	569	$21,157,507	$846,300	.14
DRAKESVILLE	51	$242,008	$9,676	.00
PULASKI	49	$613,506	$24,541	.00
NON-PERMIT	4	$11,989	$359	.00
OTHER	544	$4,522,005	$180,877	.03
* TOTAL COUNTY *	1,217	$26,547,015	$1,061,753	.17
DECATUR COUNTY				
LAMONI	346	$7,771,964	$310,864	.05
LEON*	363	$10,179,609	$407,000	.07
DECATUR CITY	64	$844,421	$33,776	.01
GARDEN GROVE	43	$177,247	$7,092	.00
GRAND RIVER	44	$261,242	$10,436	.00
WELDON	50	$265,754	$10,632	.00
NON-PERMIT	0	$0	$0	.00
OTHER	290	$1,401,682	$56,066	.01
* TOTAL COUNTY *	1,200	$20,901,919	$835,866	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	903	$42,175,522	$1,686,991	.27
EARLVILLE	144	$2,637,426	$105,498	.02
EDGEWOOD	59	$2,021,555	$80,858	.01
HOPKINTON	124	$2,261,354	$90,452	.01
COLESBURG	98	$1,945,625	$77,812	.01
DELHI	119	$1,725,347	$69,007	.01
GREELEY	56	$652,530	$26,100	.00
RYAN	93	$667,465	$26,688	.00
NON-PERMIT	6	$371,200	$11,136	.00
OTHER	670	$9,101,114	$364,065	.06
* TOTAL COUNTY *	2,272	$63,559,138	$2,538,607	.41
DES MOINES COUNTY				
BURLINGTON*	3,173	$199,142,603	$7,965,143	1.28
MEDIAPOLIS	347	$9,221,833	$368,866	.06
WEST BURLINGTON	661	$39,091,167	$1,560,943	.25
DANVILLE	150	$3,426,430	$137,058	.02
NON-PERMIT	24	$613,716	$18,434	.00
OTHER	734	$8,479,318	$339,172	.05
* TOTAL COUNTY *	5,089	$259,975,067	$10,389,616	1.67
DICKINSON COUNTY				
MILFORD	533	$11,745,902	$469,818	.08
SPIRIT LAKE*	937	$40,541,868	$1,621,382	.26
ARNOLDS PARK	477	$7,961,137	$317,950	.05
LAKE PARK	231	$5,353,201	$214,062	.03
OKOBOJI	166	$11,267,028	$450,683	.07
SUPERIOR	41	$1,215,236	$48,610	.01
TERRIL	71	$922,640	$37,089	.01
NON-PERMIT	14	$34,571	$1,037	.00
OTHER	680	$9,039,368	$361,362	.06
* TOTAL COUNTY *	3,150	$88,075,951	$3,521,993	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,834	$421,325,454	$16,849,227	2.70
CASCADE	383	$9,936,905	$397,477	.06
DYERSVILLE	626	$33,618,329	$1,344,709	.22
EPWORTH	144	$2,082,783	$83,292	.01
FARLEY	174	$3,107,095	$124,282	.02
BERNARD	89	$987,313	$39,493	.01
HOLY CROSS	66	$824,138	$33,010	.01
LUXEMBURG	72	$753,159	$30,126	.00
NEW VIENNA	97	$1,976,874	$79,074	.01
PEOSTA	62	$898,877	$35,953	.01
SHERRILL	45	$257,935	$10,316	.00
WORTHINGTON	77	$1,274,433	$50,978	.01
NON-PERMIT	93	$1,455,659	$44,569	.01
OTHER	936	$22,138,909	$885,546	.14
* TOTAL COUNTY *	9,698	$500,637,863	$20,008,052	3.21
EMMET COUNTY				
ESTHERVILLE*	1,089	$48,082,135	$1,923,245	.31
ARMSTRONG	308	$5,841,228	$233,493	.04
RINGSTED	105	$2,793,326	$111,736	.02
WALLINGFORD	69	$379,810	$15,123	.00
NON-PERMIT	14	$797,119	$23,930	.00
OTHER	315	$2,326,061	$93,039	.01
* TOTAL COUNTY *	1,900	$60,219,679	$2,400,566	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	1,094	$47,182,073	$1,886,374	.30
FAYETTE	214	$2,645,621	$105,819	.02
WEST UNION*	506	$20,273,388	$810,953	.13
ARLINGTON	100	$1,625,210	$65,010	.01
CLERMONT	118	$4,033,878	$161,356	.03
ELGIN	130	$2,821,732	$112,872	.02
HAWKEYE	113	$1,720,569	$68,810	.01
MAYNARD	76	$1,965,172	$78,597	.01
ST LUCAS	60	$1,058,529	$42,339	.01
WADENA	48	$221,521	$8,863	.00
WAUCOMA	70	$1,087,674	$43,506	.01
WESTGATE	49	$279,522	$11,144	.00
NON-PERMIT	18	$3,364,411	$100,934	.02
OTHER	694	$12,645,090	$505,804	.08
* TOTAL COUNTY *	3,290	$100,924,390	$4,002,381	.64
FLOYD COUNTY				
CHARLES CITY*	1,349	$48,334,368	$2,232,008	.36
NORA SPRINGS	271	$3,458,604	$138,314	.02
ROCKFORD	205	$2,979,472	$119,090	.02
FLOYD	68	$946,452	$37,818	.01
MARBLE ROCK	97	$1,228,002	$49,116	.01
RUDD	97	$1,044,309	$41,771	.01
NON-PERMIT	6	$26,736	$801	.00
OTHER	577	$6,326,359	$253,033	.04
* TOTAL COUNTY *	2,670	$64,344,302	$2,871,951	.46
FRANKLIN COUNTY				
HAMPTON*	905	$38,033,580	$1,521,060	.24
ACKLEY	42	$545,713	$21,827	.00
SHEFFIELD	217	$3,973,041	$157,249	.03
ALEXANDER	40	$381,577	$15,265	.00
COULTER	58	$751,712	$30,069	.00
GENEVA	43	$439,271	$17,571	.00
LATIMER	118	$3,275,415	$130,956	.02
NON-PERMIT	5	$90,423	$3,091	.00
OTHER	408	$6,609,153	$264,350	.04
* TOTAL COUNTY *	1,836	$54,099,885	$2,161,438	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	280	$7,739,654	$309,581	.05
SIDNEY*	227	$3,741,031	$149,491	.02
TABOR	177	$2,463,939	$98,530	.02
FARRAGUT	96	$638,740	$25,443	.00
RANDOLPH	42	$437,464	$17,497	.00
RIVERTON	57	$562,928	$22,518	.00
NON-PERMIT	6	$211,689	$6,351	.00
OTHER	394	$13,463,886	$538,553	.09
* TOTAL COUNTY *	1,279	$29,259,331	$1,167,964	.19
GREENE COUNTY				
JEFFERSON*	884	$32,729,575	$1,308,964	.21
CHURDAN	117	$978,759	$39,149	.01
GRAND JCT	203	$5,038,147	$201,515	.03
SCRANTON	135	$2,092,921	$83,714	.01
PATON	77	$2,054,776	$82,192	.01
RIPPEY	76	$638,512	$25,540	.00
NON-PERMIT	3	$16,577	$497	.00
OTHER	240	$1,454,408	$58,161	.01
* TOTAL COUNTY *	1,735	$45,003,675	$1,799,732	.29
GRUNDY COUNTY				
GRUNDY CENTER*	519	$19,312,313	$772,480	.12
REINBECK	331	$6,843,095	$273,725	.04
CONRAD	226	$4,706,319	$188,248	.03
DIKE	148	$4,530,753	$180,895	.03
WELLSBURG	160	$3,118,962	$124,734	.02
BEAMAN	44	$941,351	$37,655	.01
HOLLAND	63	$250,673	$10,025	.00
NON-PERMIT	5	$203,915	$6,128	.00
OTHER	388	$2,781,905	$111,268	.02
* TOTAL COUNTY *	1,884	$42,689,286	$1,705,158	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	422	$14,998,223	$599,904	.10
PANORA	251	$6,951,371	$278,055	.04
STUART	238	$5,522,377	$220,896	.04
BAYARD	114	$1,527,013	$61,086	.01
CASEY	110	$1,583,775	$63,126	.01
BAGLEY	82	$453,968	$18,158	.00
MENLO	71	$809,558	$32,384	.01
YALE	70	$844,209	$33,771	.01
NON-PERMIT	2	$966	$29	.00
OTHER	337	$2,206,492	$88,257	.01
* TOTAL COUNTY *	1,697	$34,897,902	$1,395,666	.22
HAMILTON COUNTY				
WEBSTER CITY*	1,229	$45,936,736	$1,836,780	.29
JEWELL	210	$7,146,942	$285,878	.05
STRATFORD	161	$3,723,576	$148,944	.02
WILLIAMS	136	$4,052,661	$162,103	.03
BLAIRSBURG	60	$1,028,467	$41,138	.01
ELLSWORTH	100	$2,492,394	$99,694	.02
KAMRAR	47	$469,793	$18,794	.00
STANHOPE	100	$1,198,282	$47,935	.01
NON-PERMIT	6	$65,321	$1,959	.00
OTHER	464	$5,129,348	$205,186	.03
* TOTAL COUNTY *	2,513	$71,243,520	$2,848,411	.46
HANCOCK COUNTY				
BRITT	430	$12,147,306	$485,895	.08
GARNER*	468	$23,433,343	$937,271	.15
KANAWHA	187	$5,169,191	$206,763	.03
KLEMME	113	$1,573,710	$62,939	.01
CORWITH	94	$1,429,497	$57,178	.01
CRYSTAL LAKE	52	$459,779	$18,392	.00
GOODELL	41	$145,921	$5,835	.00
WODEN	70	$1,279,415	$51,542	.01
FOREST CITY	45	$519,460	$20,781	.00
NON-PERMIT	4	$34,356	$1,031	.00
OTHER	379	$2,769,927	$110,786	.02
* TOTAL COUNTY *	1,883	$48,961,905	$1,958,413	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	1,198	$49,483,134	$1,980,408	.32
ACKLEY	355	$5,896,910	$235,875	.04
ELDORA*	587	$15,695,280	$627,797	.10
ALDEN	150	$2,532,429	$101,300	.02
HUBBARD	204	$5,312,805	$212,483	.03
RADCLIFFE	123	$2,084,387	$83,362	.01
STEAMBOAT ROCK	72	$811,356	$32,456	.01
UNION	145	$3,146,728	$125,866	.02
NON-PERMIT	13	$1,003,717	$30,112	.00
OTHER	673	$13,345,691	$533,818	.09
* TOTAL COUNTY *	3,520	$99,312,437	$3,963,477	.64
HARRISON COUNTY				
DUNLAP	255	$5,148,687	$205,924	.03
LOGAN*	239	$5,528,888	$221,156	.04
MISSOURI VALLEY	543	$21,957,307	$878,277	.14
WOODBINE	253	$5,991,030	$239,570	.04
MAGNOLIA	51	$209,577	$8,382	.00
MODALE	41	$905,023	$36,186	.01
MONDAMIN	95	$1,002,479	$40,105	.01
PERSIA	88	$402,025	$16,080	.00
PISGAH	91	$618,204	$24,731	.00
NON-PERMIT	8	$714,435	$21,433	.00
OTHER	368	$6,416,153	$256,616	.04
* TOTAL COUNTY *	2,032	$48,893,808	$1,948,460	.31
HENRY COUNTY				
MT PLEASANT*	1,094	$69,416,317	$2,776,630	.45
NEW LONDON	246	$4,430,782	$177,236	.03
WAYLAND	171	$2,532,640	$101,307	.02
WINFIELD	217	$5,475,522	$219,023	.04
MT UNION	55	$680,608	$27,224	.00
OLDS	67	$1,476,058	$59,045	.01
SALEM	77	$408,826	$16,433	.00
NON-PERMIT	10	$1,267,832	$38,035	.01
OTHER	575	$10,186,349	$407,438	.07
* TOTAL COUNTY *	2,512	$95,374,934	$3,822,371	.61

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	776	$29,279,043	$1,170,683	.19
ELMA	147	$1,411,032	$56,438	.01
LIME SPRINGS	119	$2,207,038	$88,285	.01
RICEVILLE	72	$1,796,965	$71,859	.01
CHESTER	82	$1,046,127	$41,844	.01
PROTIVIN	113	$2,061,752	$82,475	.01
NON-PERMIT	21	$2,719,657	$81,589	.01
OTHER	373	$2,468,612	$98,721	.02
* TOTAL COUNTY *	1,703	$42,989,776	$1,691,894	.27
HUMBOLDT COUNTY				
HUMBOLDT	879	$40,546,426	$1,621,844	.26
DAKOTA CITY*	125	$1,096,201	$43,848	.01
GILMORE CITY	46	$643,049	$25,724	.00
LIVERMORE	92	$1,355,580	$54,211	.01
BODE	78	$737,146	$29,486	.00
RENWICK	89	$1,810,967	$72,449	.01
NON-PERMIT	13	$366,938	$11,031	.00
OTHER	420	$2,778,806	$112,181	.02
* TOTAL COUNTY *	1,742	$49,335,113	$1,970,765	.32
IDA COUNTY				
HOLSTEIN	307	$6,132,957	$245,300	.04
IDA GROVE*	579	$29,843,036	$1,193,712	.19
BATTLE CREEK	149	$2,025,113	$81,004	.01
ARTHUR	58	$527,059	$21,082	.00
GALVA	69	$643,222	$25,724	.00
NON-PERMIT	9	$41,882	$1,256	.00
OTHER	207	$455,757	$18,231	.00
* TOTAL COUNTY *	1,373	$39,669,026	$1,586,309	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	437	$14,842,835	$593,702	.10
NORTH ENGLISH	181	$5,296,371	$211,855	.03
WILLIAMSBURG	459	$24,253,879	$970,153	.16
VICTOR	201	$3,763,863	$150,558	.02
LADORA	56	$157,051	$6,282	.00
MILLERSBURG	51	$740,396	$29,619	.00
PARNELL	50	$408,214	$16,329	.00
NON-PERMIT	10	$33,117	$995	.00
OTHER	947	$30,497,485	$1,219,902	.20
* TOTAL COUNTY *	2,392	$79,993,211	$3,199,395	.51
JACKSON COUNTY				
MAQUOKETA*	1,118	$40,949,696	$1,637,944	.26
BELLEVUE	437	$9,216,709	$367,990	.06
PRESTON	218	$7,818,411	$312,696	.05
SABULA	123	$1,493,298	$59,672	.01
ANDREW	59	$520,904	$20,837	.00
BALDWIN	42	$213,669	$8,549	.00
LA MOTTE	83	$1,830,804	$73,082	.01
MILES	88	$2,332,227	$93,291	.01
SPRINGBROOK	40	$387,927	$15,515	.00
NON-PERMIT	14	$221,118	$6,634	.00
OTHER	756	$8,587,094	$343,429	.06
* TOTAL COUNTY *	2,978	$73,571,857	$2,939,639	.47
JASPER COUNTY				
NEWTON*	2,126	$106,868,463	$4,274,526	.69
COLFAX	292	$13,582,472	$543,291	.09
MONROE	290	$6,924,022	$277,076	.04
BAXTER	143	$2,355,995	$94,203	.02
KELLOGG	96	$1,380,872	$55,214	.01
PRAIRIE CITY	195	$8,167,609	$326,678	.05
LYNNVILLE	102	$1,478,914	$59,156	.01
MINGO	67	$454,212	$18,168	.00
SULLY	157	$9,236,976	$369,477	.06
NON-PERMIT	10	$84,554	$2,536	.00
OTHER	856	$8,158,406	$326,302	.05
* TOTAL COUNTY *	4,334	$158,692,495	$6,346,627	1.02

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,708	$70,691,799	$2,826,944	.45
BATAVIA	73	$739,833	$29,595	.00
LIBERTYVILLE	52	$806,284	$32,253	.01
PACKWOOD	72	$796,439	$31,859	.01
NON-PERMIT	6	$14,776	$443	.00
OTHER	516	$4,893,511	$195,695	.03
* TOTAL COUNTY *	2,427	$77,942,642	$3,116,789	.50
JOHNSON COUNTY				
IOWA CITY*	4,794	$391,725,523	$15,666,446	2.51
CORALVILLE	1,098	$78,005,635	$3,120,208	.50
LONE TREE	172	$1,777,184	$71,005	.01
OXFORD	123	$1,575,933	$63,030	.01
SOLON	200	$4,296,691	$171,865	.03
HILLS	70	$2,861,336	$114,454	.02
NORTH LIBERTY	197	$3,720,537	$148,791	.02
SWISHER	100	$1,871,061	$74,847	.01
TIFFIN	56	$1,725,083	$68,998	.01
NON-PERMIT	56	$1,316,227	$39,486	.01
OTHER	1,144	$13,978,880	$559,098	.09
* TOTAL COUNTY *	8,010	$502,854,090	$20,098,228	3.22
JONES COUNTY				
ANAMOSA*	614	$36,982,161	$1,479,211	.24
MONTICELLO	840	$34,479,152	$1,379,057	.22
OLIN	172	$1,743,200	$69,712	.01
OXFORD JCT	144	$966,974	$38,677	.01
WYOMING	163	$2,345,255	$93,479	.01
ONSLOW	70	$377,304	$15,092	.00
NON-PERMIT	11	$123,349	$3,702	.00
OTHER	949	$10,066,602	$402,639	.06
* TOTAL COUNTY *	2,963	$87,083,997	$3,481,569	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	210	$2,451,408	$98,055	.02
SIGOURNEY*	443	$15,551,216	$621,956	.10
DELTA	41	$168,080	$6,723	.00
HEDRICK	188	$1,342,081	$53,674	.01
RICHLAND	137	$2,441,789	$97,665	.02
WHAT CHEER	161	$1,956,933	$78,286	.01
HARPER	41	$455,749	$18,229	.00
KESWICK	65	$1,558,746	$62,349	.01
OLLIE	47	$211,971	$8,482	.00
SOUTH ENGLISH	45	$539,855	$23,591	.00
NON-PERMIT	9	$244,423	$9,011	.00
OTHER	598	$7,638,085	$305,490	.05
* TOTAL COUNTY *	1,985	$34,660,336	$1,383,511	.22
KOSSUTH COUNTY				
ALGONA*	1,207	$63,179,845	$2,527,055	.41
BANCROFT	210	$7,550,048	$302,001	.05
BURT	83	$1,194,237	$47,769	.01
LU VERNE	62	$481,393	$19,256	.00
SWEA CITY	194	$3,082,584	$123,301	.02
TITONKA	171	$3,575,622	$143,131	.02
WESLEY	97	$2,969,496	$118,780	.02
WHITTEMORE	138	$2,425,355	$97,008	.02
FENTON	87	$1,257,154	$50,280	.01
LAKOTA	73	$586,358	$23,452	.00
LEDYARD	62	$735,464	$30,088	.00
LONE ROCK	44	$527,354	$21,097	.00
NON-PERMIT	7	$906,394	$27,191	.00
OTHER	616	$5,638,137	$225,418	.04
* TOTAL COUNTY *	3,051	$94,109,441	$3,755,827	.60

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	1,470	$71,487,657	$2,858,745	.46
KEOKUK	1,850	$98,813,028	$3,953,010	.63
DONNELLSON	240	$4,644,638	$185,582	.03
MONTROSE	124	$1,113,611	$44,542	.01
WEST POINT	222	$3,925,646	$157,006	.03
ST PAUL	50	$2,358,451	$94,336	.02
HOUGHTON	51	$4,312,142	$172,486	.03
NON-PERMIT	24	$420,293	$12,623	.00
OTHER	1,076	$23,219,899	$928,776	.15
* TOTAL COUNTY *	5,107	$210,295,365	$8,407,106	1.35
LINN COUNTY				
CEDAR RAPIDS*	13,007	$1,076.746,333	$43,065,418	6.91
MARION	2,045	$100,463,832	$4,017,983	.64
CENTER POINT	208	$4,632,038	$185,279	.03
CENTRAL CITY	249	$2,322,415	$92,877	.01
HIAWATHA	415	$13,068,682	$522,669	.08
LISBON	253	$3,057,782	$122,313	.02
MT VERNON	438	$17,022,538	$680,870	.11
COGGON	153	$2,425,791	$95,991	.02
FAIRFAX	150	$1,880,517	$73,023	.01
SPRINGVILLE	150	$2,129,450	$82,494	.01
WALKER	146	$2,462,095	$96,668	.02
ALBURNETTE	99	$965,895	$38,636	.01
ELY	126	$1,640,828	$65,634	.01
PALO	99	$1,659,361	$66,374	.01
ROBINS	47	$175,561	$7,019	.00
NON-PERMIT	128	$2,175,244	$65,370	.01
OTHER	1,087	$19,339,005	$773,108	.12
* TOTAL COUNTY *	18,800	$1,252,167,367	$50,051,726	8.03

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	340	$8,321,453	$332,853	.05
WAPELLO*	404	$9,345,665	$373,826	.06
MORNING SUN	155	$3,549,710	$141,984	.02
GRANDVIEW	50	$618,321	$24,731	.00
OAKVILLE	84	$1,214,532	$48,582	.01
NON-PERMIT	6	$151,203	$4,537	.00
OTHER	363	$3,763,913	$150,529	.02
* TOTAL COUNTY *	1,402	$26,964,797	$1,077,042	.17
LUCAS COUNTY				
CHARITON*	835	$37,850,908	$1,513,944	.24
RUSSELL	78	$487,550	$19,453	.00
LUCAS	48	$249,748	$9,989	.00
NON-PERMIT	7	$494,462	$14,834	.00
OTHER	328	$5,194,276	$207,762	.03
* TOTAL COUNTY *	1,296	$44,276,944	$1,765,982	.28
LYON COUNTY				
ROCK RAPIDS*	460	$16,198,671	$647,831	.10
GEORGE	252	$4,770,997	$190,777	.03
DOON	132	$1,889,432	$75,575	.01
INWOOD	177	$4,682,706	$187,281	.03
LARCHWOOD	167	$2,142,597	$85,706	.01
LITTLE ROCK	66	$1,271,657	$50,867	.01
LESTER	78	$1,619,282	$64,773	.01
NON-PERMIT	7	$169,488	$5,166	.00
OTHER	449	$3,734,972	$149,317	.02
* TOTAL COUNTY *	1,788	$36,479,802	$1,457,293	.23
MADISON COUNTY				
WINTERSET*	690	$25,596,795	$1,023,832	.16
EARLHAM	158	$2,002,700	$80,069	.01
ST CHARLES	93	$1,461,260	$58,449	.01
TRURO	83	$936,148	$37,449	.01
NON-PERMIT	10	$56,499	$1,695	.00
OTHER	490	$3,948,025	$157,921	.03
* TOTAL COUNTY *	1,524	$34,001,427	$1,359,415	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	1,921	$99,886,109	$3,994,818	.64
NEW SHARON	268	$3,195,862	$127,787	.02
BARNES CITY	51	$333,067	$13,323	.00
FREMONT	98	$751,022	$30,037	.00
NON-PERMIT	16	$451,396	$13,542	.00
OTHER	790	$6,693,792	$267,712	.04
* TOTAL COUNTY *	3,144	$111,311,248	$4,447,219	.71
MARION COUNTY				
KNOXVILLE*	1,041	$52,418,707	$2,096,542	.34
PELLA	1,071	$52,065,174	$2,083,505	.33
PLEASANTVILLE	236	$3,814,481	$152,574	.02
BUSSEY	69	$449,000	$17,959	.00
MELCHER	135	$1,695,591	$67,793	.01
NON-PERMIT	8	$38,426	$1,153	.00
OTHER	862	$12,403,695	$496,118	.08
* TOTAL COUNTY *	3,422	$122,885,074	$4,915,644	.79
MARSHALL COUNTY				
MARSHALLTOWN*	3,287	$183,882,515	$7,356,909	1.18
STATE CENTER	256	$3,262,723	$130,471	.02
ALBION	65	$1,110,055	$44,405	.01
GILMAN	114	$1,421,512	$56,846	.01
MELBOURNE	98	$1,049,004	$41,951	.01
LAUREL	73	$987,895	$39,516	.01
LE GRAND	111	$1,814,632	$72,585	.01
RHODES	57	$244,713	$9,771	.00
NON-PERMIT	13	$40,411	$1,213	.00
OTHER	690	$10,435,389	$417,328	.07
* TOTAL COUNTY *	4,764	$204,248,849	$8,170,995	1.31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	542	$25,921,213	$1,036,652	.17
MALVERN	190	$3,091,660	$123,642	.02
EMERSON	114	$2,029,510	$81,178	.01
PACIFIC JCT	41	$112,921	$4,520	.00
HENDERSON	58	$845,763	$33,831	.01
NON-PERMIT	5	$81,564	$2,446	.00
OTHER	390	$3,824,966	$153,002	.02
* TOTAL COUNTY *	1,340	$35,907,597	$1,435,271	.23
MITCHELL COUNTY				
OSAGE*	650	$21,121,013	$844,735	.14
ST ANSGAR	223	$11,030,731	$441,252	.07
RICEVILLE	135	$1,945,316	$77,813	.01
STACYVILLE	128	$3,047,187	$121,890	.02
NON-PERMIT	7	$87,229	$2,617	.00
OTHER	494	$5,653,822	$226,886	.04
* TOTAL COUNTY *	1,637	$42,885,298	$1,715,193	.28
MONONA COUNTY				
ONAWA*	576	$23,425,066	$936,994	.15
MAPLETON	373	$9,457,017	$378,267	.06
UTE	145	$1,804,923	$72,197	.01
WHITING	109	$992,057	$39,686	.01
BLENCOE	61	$572,264	$22,798	.00
CASTANA	57	$358,106	$14,323	.00
MOORHEAD	83	$1,036,898	$41,458	.01
SOLDIER	81	$653,164	$26,130	.00
NON-PERMIT	5	$32,615	$1,008	.00
OTHER	285	$3,007,131	$120,294	.02
* TOTAL COUNTY *	1,775	$41,339,241	$1,653,155	.27
MONROE COUNTY				
ALBIA*	680	$22,674,094	$906,895	.15
LOVILIA	107	$754,823	$30,194	.00
NON-PERMIT	12	$31,815	$953	.00
OTHER	304	$5,134,200	$205,363	.03
* TOTAL COUNTY *	1,103	$28,594,932	$1,143,405	.18

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	1,105	$52,882,456	$2,124,615	.34
VILLISCA	245	$3,588,586	$142,968	.02
STANTON	151	$3,323,904	$132,922	.02
ELLIOTT	82	$706,743	$28,253	.00
NON-PERMIT	4	$10,705	$321	.00
OTHER	326	$3,337,538	$133,505	.02
* TOTAL COUNTY *	1,913	$63,849,932	$2,562,584	.41
MUSCATINE COUNTY				
MUSCATINE*	2,726	$141,461,168	$5,657,488	.91
WEST LIBERTY	413	$11,056,658	$442,255	.07
WILTON	410	$27,989,608	$1,119,570	.18
ATALISSA	57	$437,709	$17,510	.00
CONESVILLE	45	$429,809	$17,180	.00
NICHOLS	70	$1,974,816	$78,991	.01
NON-PERMIT	28	$211,734	$6,352	.00
OTHER	711	$7,847,169	$313,807	.05
* TOTAL COUNTY *	4,460	$191,408,671	$7,653,153	1.23
OBRIEN COUNTY				
SHELDON	920	$44,942,084	$1,797,467	.29
HARTLEY	347	$5,978,914	$239,339	.04
PAULLINA	316	$5,719,017	$228,781	.04
PRIMGHAR*	217	$5,516,247	$220,428	.04
SANBORN	253	$4,680,908	$187,049	.03
SUTHERLAND	171	$1,942,265	$77,666	.01
ARCHER	42	$772,990	$30,918	.00
NON-PERMIT	6	$378,591	$11,358	.00
OTHER	451	$4,778,450	$191,133	.03
* TOTAL COUNTY *	2,723	$74,709,466	$2,984,139	.48

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	553	$16,614,903	$664,581	.11
ASHTON	101	$1,320,402	$52,815	.01
OCHEYEDAN	137	$2,074,922	$82,996	.01
MELVIN	81	$2,328,720	$93,143	.01
NON-PERMIT	4	$153,146	$4,595	.00
OTHER	296	$2,212,573	$88,490	.01
* TOTAL COUNTY *	1,172	$24,704,666	$986,620	.16
PAGE COUNTY				
CLARINDA*	837	$36,164,317	$1,446,473	.23
SHENANDOAH	1,159	$37,170,897	$1,486,822	.24
ESSEX	136	$1,431,360	$57,255	.01
BRADDYVILLE	54	$374,617	$14,985	.00
COIN	57	$444,411	$17,778	.00
COLLEGE SPRINGS	41	$259,388	$10,375	.00
NON-PERMIT	9	$308,507	$9,254	.00
OTHER	375	$4,362,921	$174,466	.03
* TOTAL COUNTY *	2,668	$80,516,418	$3,217,408	.52
PALO ALTO COUNTY				
EMMETSBURG*	700	$19,904,420	$796,060	.13
GRAETTINGER	187	$2,393,787	$95,755	.02
RUTHVEN	132	$3,965,365	$158,614	.03
WEST BEND	209	$7,208,087	$288,323	.05
AYRSHIRE	56	$371,110	$14,843	.00
CYLINDER	40	$531,518	$21,260	.00
MALLARD	88	$779,580	$31,184	.01
NON-PERMIT	7	$45,036	$1,351	.00
OTHER	253	$2,530,753	$101,226	.02
* TOTAL COUNTY *	1,672	$37,729,656	$1,508,616	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	1,303	$61,302,965	$2,451,727	.39
AKRON	265	$6,721,735	$268,872	.04
KINGSLEY	318	$6,504,088	$260,162	.04
REMSEN	342	$7,460,458	$298,455	.05
MERRILL	147	$2,339,654	$93,569	.02
BRUNSVILLE	42	$275,915	$11,035	.00
HINTON	102	$2,046,601	$81,814	.01
OYENS	44	$167,889	$6,715	.00
NON-PERMIT	23	$544,723	$16,341	.00
OTHER	548	$4,066,824	$162,542	.03
* TOTAL COUNTY *	3,134	$91,430,852	$3,651,232	.59
POCAHONTAS COUNTY				
FONDA	164	$2,401,769	$96,071	.02
LAURENS	379	$7,612,715	$304,469	.05
POCAHONTAS*	596	$12,651,851	$505,899	.08
GILMORE CITY	66	$2,183,010	$87,300	.01
ROLFE	179	$3,507,177	$140,233	.02
HAVELOCK	44	$818,289	$32,731	.01
PALMER	84	$837,241	$33,490	.01
VARINA	42	$148,298	$5,933	.00
NON-PERMIT	5	$274,787	$8,244	.00
OTHER	344	$1,737,658	$69,510	.01
* TOTAL COUNTY *	1,853	$32,172,795	$1,283,880	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	25,614	$2,510,607,241	$100,401,024	16.11
WEST DES MOINES	3,500	$304,307,650	$12,171,734	1.95
URBANDALE	793	$44,015,944	$1,760,577	.28
ALTOONA	666	$45,880,087	$1,835,063	.29
ANKENY	1,704	$76,852,156	$3,073,935	.49
CLIVE	176	$10,731,628	$429,265	.07
GRIMES	307	$9,283,685	$371,346	.06
MITCHELLVILLE	175	$2,508,644	$98,609	.02
POLK CITY	200	$2,141,351	$80,762	.01
BONDURANT	178	$3,120,549	$124,328	.02
ELKHART	59	$1,526,477	$61,054	.01
RUNNELLS	130	$2,276,613	$90,313	.01
JOHNSTON	419	$13,796,463	$551,583	.09
ALLEMAN	42	$1,035,702	$41,382	.01
NON-PERMIT	343	$10,580,474	$317,422	.05
OTHER	494	$16,450,177	$657,981	.11
* TOTAL COUNTY *	34,800	$3,055,114,841	$122,066,378	19.59
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,714	$295,928,909	$11,836,945	1.90
AVOCA	346	$17,186,851	$687,467	.11
CARTER LAKE	218	$5,047,077	$201,903	.03
OAKLAND	274	$5,249,244	$209,941	.03
CARSON	118	$993,942	$39,759	.01
NEOLA	151	$3,225,728	$129,025	.02
WALNUT	189	$3,055,185	$122,205	.02
CRESCENT	78	$2,236,253	$89,455	.01
HANCOCK	54	$622,043	$24,860	.00
MACEDONIA	65	$3,175,120	$127,004	.02
MINDEN	109	$2,246,346	$89,850	.01
TREYNOR	144	$2,565,759	$102,635	.02
UNDERWOOD	100	$1,564,355	$62,574	.01
NON-PERMIT	48	$905,160	$27,156	.00
OTHER	1,103	$42,697,496	$1,707,738	.27
* TOTAL COUNTY *	7,711	$386,699,463	$15,458,567	2.48

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK	COUNTY				
GRINNELL		1,154	$67,552,846	$2,701,910	.43
BROOKLYN		337	$17,212,430	$688,809	.11
MONTEZUMA*		408	$11,564,817	$462,433	.07
VICTOR		43	$2,316,699	$92,649	.01
DEEP RIVER		66	$714,913	$28,597	.00
MALCOM		72	$1,176,049	$47,042	.01
NON-PERMIT		5	$1,168,672	$37,520	.01
OTHER		552	$6,161,821	$246,378	.04
* TOTAL COUNTY *		2,637	$107,868,247	$4,305,338	.69
RINGGOLD	COUNTY				
MOUNT AYR*		419	$14,267,716	$570,678	.09
DIAGONAL		78	$710,711	$28,429	.00
KELLERTON		78	$446,310	$17,852	.00
TINGLEY		52	$416,219	$16,648	.00
NON-PERMIT		1	$107,500	$3,875	.00
OTHER		260	$1,668,710	$66,742	.01
* TOTAL COUNTY *		888	$17,617,166	$704,224	.11
SAC	COUNTY				
SAC CITY*		542	$16,024,069	$640,853	.10
LAKE VIEW		309	$6,686,349	$267,438	.04
ODEBOLT		229	$3,484,972	$139,398	.02
EARLY		117	$1,545,018	$61,800	.01
SCHALLER		174	$3,067,976	$122,726	.02
WALL LAKE		184	$4,854,260	$196,714	.03
AUBURN		87	$1,104,633	$44,187	.01
LYTTON		75	$1,176,450	$47,053	.01
NON-PERMIT		10	$840,131	$25,205	.00
OTHER		406	$4,405,952	$176,170	.03
* TOTAL COUNTY *		2,133	$43,189,805	$1,721,544	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT	COUNTY				
DAVENPORT*		10,083	$763,491,916	$30,543,415	4.90
BETTENDORF		2,625	$205,730,677	$8,228,347	1.32
BUFFALO		117	$2,086,905	$83,475	.01
LE CLAIRE		324	$3,103,591	$124,139	.02
BLUE GRASS		254	$3,711,989	$148,460	.02
ELDRIDGE		488	$18,535,344	$741,377	.12
PRINCETON		113	$2,242,830	$89,706	.01
WALCOTT		281	$12,603,129	$504,120	.08
DIXON		64	$526,486	$21,055	.00
DONAHUE		64	$886,420	$35,453	.01
LONG GROVE		77	$569,795	$22,787	.00
MCCAUSLAND		73	$548,552	$21,945	.00
NEW LIBERTY		45	$156,298	$6,253	.00
RIVERDALE		48	$916,068	$36,641	.01
NON-PERMIT		134	$1,716,936	$51,528	.01
OTHER		986	$17,052,845	$682,446	.11
* TOTAL COUNTY *		15,776	$1,033,879,781	$41,341,147	6.63
SHELBY	COUNTY				
HARLAN*		1,041	$42,571,230	$1,702,629	.27
ELK HORN		159	$1,762,210	$70,480	.01
SHELBY		115	$1,462,965	$58,521	.01
DEFIANCE		104	$1,101,748	$44,072	.01
EARLING		128	$1,086,602	$43,453	.01
IRWIN		137	$2,331,986	$93,278	.01
PANAMA		77	$780,064	$31,204	.01
PORTSMOUTH		65	$1,214,452	$48,576	.01
WESTPHALIA		44	$669,826	$26,793	.00
NON-PERMIT		8	$207,062	$6,211	.00
OTHER		397	$3,845,299	$153,791	.02
* TOTAL COUNTY *		2,275	$57,033,444	$2,279,013	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	520	$12,778,121	$510,759	.08
ALTON	206	$3,660,507	$146,423	.02
HULL	314	$5,926,534	$237,060	.04
ORANGE CITY*	649	$25,062,315	$1,002,471	.16
ROCK VALLEY	551	$18,935,813	$757,012	.12
SIOUX CENTER	901	$29,935,319	$1,197,405	.19
BOYDEN	158	$1,875,067	$74,944	.01
HOSPERS	174	$3,395,338	$135,815	.02
IRETON	156	$5,892,202	$235,685	.04
GRANVILLE	90	$740,797	$29,635	.00
MAURICE	45	$159,852	$6,391	.00
NON-PERMIT	23	$366,504	$10,993	.00
OTHER	747	$7,252,383	$290,079	.05
* TOTAL COUNTY *	4,534	$115,980,752	$4,634,672	.74
STORY COUNTY				
AMES	3,983	$275,182,336	$11,004,759	1.77
NEVADA*	793	$36,926,092	$1,477,316	.24
STORY CITY	468	$13,323,240	$532,929	.09
CAMBRIDGE	70	$668,491	$26,728	.00
COLO	144	$3,286,300	$131,440	.02
MAXWELL	149	$1,464,928	$58,571	.01
ROLAND	156	$2,063,271	$82,526	.01
SLATER	172	$5,525,191	$221,008	.04
ZEARING	131	$1,947,077	$77,772	.01
COLLINS	69	$706,247	$28,247	.00
GILBERT	90	$732,193	$29,289	.00
HUXLEY	259	$5,484,660	$219,383	.04
MCCALLSBURG	71	$333,433	$13,333	.00
NON-PERMIT	52	$431,383	$12,943	.00
OTHER	827	$12,079,465	$483,140	.08
* TOTAL COUNTY *	7,434	$360,154,307	$14,399,384	2.31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	487	$17,661,423	$706,293	.11
DYSART	234	$4,179,441	$167,112	.03
TOLEDO*	419	$25,248,293	$1,086,694	.17
TRAER	329	$7,593,348	$303,693	.05
GARWIN	106	$904,288	$36,275	.01
GLADBROOK	217	$5,266,714	$210,580	.03
CHELSEA	119	$1,688,455	$67,536	.01
CLUTIER	64	$593,155	$23,727	.00
LINCOLN	43	$792,148	$31,654	.01
MONTOUR	40	$645,265	$25,815	.00
NON-PERMIT	7	$1,851,622	$57,092	.01
OTHER	495	$2,816,130	$112,638	.02
* TOTAL COUNTY *	2,560	$69,240,282	$2,829,109	.45
TAYLOR COUNTY				
BEDFORD*	415	$6,509,447	$260,373	.04
LENOX	280	$7,752,652	$309,616	.05
CLEARFIELD	122	$1,208,189	$48,331	.01
NEW MARKET	86	$392,698	$15,708	.00
BLOCKTON	66	$612,024	$24,468	.00
NON-PERMIT	0	$0	$0	.00
OTHER	255	$536,579	$21,465	.00
* TOTAL COUNTY *	1,224	$17,011,589	$679,961	.11
UNION COUNTY				
CRESTON*	1,224	$55,515,186	$2,221,582	.36
AFTON	169	$2,834,029	$113,362	.02
LORIMOR	68	$613,721	$24,552	.00
NON-PERMIT	7	$70,589	$2,118	.00
OTHER	316	$1,932,840	$77,310	.01
* TOTAL COUNTY *	1,784	$60,966,365	$2,438,924	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	257	$3,788,863	$151,547	.02
BONAPARTE	106	$1,344,506	$53,778	.01
FARMINGTON	223	$2,302,928	$92,121	.01
MILTON	100	$670,544	$26,820	.00
BIRMINGHAM	91	$645,251	$25,812	.00
CANTRIL	92	$567,643	$22,700	.00
STOCKPORT	75	$971,170	$38,807	.01
NON-PERMIT	3	$262,516	$7,876	.00
OTHER	510	$3,590,479	$143,616	.02
* TOTAL COUNTY *	1,457	$14,143,900	$563,077	.09
WAPELLO COUNTY				
OTTUMWA*	3,249	$160,292,285	$6,408,966	1.03
ELDON	193	$2,222,270	$88,566	.01
EDDYVILLE	164	$1,632,373	$65,261	.01
AGENCY	128	$1,314,694	$52,587	.01
BLAKESBURG	65	$455,775	$18,228	.00
NON-PERMIT	26	$166,693	$5,023	.00
OTHER	661	$5,870,561	$234,818	.04
* TOTAL COUNTY *	4,481	$171,954,651	$6,873,449	1.10
WARREN COUNTY				
INDIANOLA*	1,405	$52,224,488	$2,088,732	.34
CARLISLE	322	$6,840,163	$273,604	.04
NORWALK	340	$5,383,092	$215,318	.03
MILO	70	$603,659	$24,146	.00
CUMMING	54	$259,464	$10,379	.00
HARTFORD	80	$381,678	$15,268	.00
LACONA	98	$1,090,349	$43,611	.01
MARTENSDALE	71	$915,210	$36,608	.01
NEW VIRGINIA	80	$976,410	$39,057	.01
ST MARYS	42	$363,302	$14,533	.00
NON-PERMIT	21	$389,872	$11,696	.00
OTHER	812	$7,737,296	$309,462	.05
* TOTAL COUNTY *	3,395	$77,164,983	$3,082,414	.49

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	1,282	$53,928,306	$2,143,761	.34
KALONA	524	$15,632,677	$625,234	.10
BRIGHTON	149	$1,548,001	$61,910	.01
RIVERSIDE	137	$2,037,766	$81,512	.01
WELLMAN	251	$6,598,340	$263,916	.04
AINSWORTH	93	$1,003,492	$40,138	.01
CRAWFORDSVILLE	72	$533,117	$21,323	.00
WEST CHESTER	47	$129,253	$5,168	.00
NON-PERMIT	11	$540,654	$16,220	.00
OTHER	710	$7,978,539	$319,113	.05
* TOTAL COUNTY *	3,276	$89,930,145	$3,578,300	.57
WAYNE COUNTY				
CORYDON*	460	$10,029,998	$401,184	.06
SEYMOUR	158	$1,441,611	$57,588	.01
ALLERTON	126	$1,083,072	$43,316	.01
HUMESTON	187	$2,655,788	$106,227	.02
LINEVILLE	54	$650,590	$26,023	.00
NON-PERMIT	6	$38,659	$1,158	.00
OTHER	330	$2,374,501	$94,976	.02
* TOTAL COUNTY *	1,321	$18,274,219	$730,472	.12
WEBSTER COUNTY				
FT DODGE*	3,598	$230,514,054	$9,219,104	1.48
GOWRIE	290	$7,061,850	$281,744	.05
DAYTON	184	$2,431,080	$97,229	.02
LEHIGH	88	$1,540,274	$61,612	.01
OTHO	60	$343,898	$13,757	.00
BADGER	70	$754,315	$30,171	.00
CALLENDER	77	$697,739	$27,908	.00
CLARE	49	$344,490	$13,777	.00
DUNCOMBE	72	$652,492	$26,104	.00
HARCOURT	97	$2,770,018	$110,797	.02
MOORLAND	53	$315,873	$12,635	.00
VINCENT	58	$3,506,002	$140,242	.02
NON-PERMIT	41	$353,507	$10,638	.00
OTHER	917	$14,863,178	$594,518	.10
* TOTAL COUNTY *	5,654	$266,148,770	$10,640,236	1.71

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	590	$15,643,615	$625,492	.10
BUFFALO CENTER	267	$8,395,177	$336,080	.05
LAKE MILLS	427	$12,646,478	$505,860	.08
THOMPSON	110	$4,991,367	$199,656	.03
LELAND	66	$455,159	$18,207	.00
RAKE	88	$799,618	$31,983	.01
NON-PERMIT	6	$15,583	$468	.00
OTHER	337	$7,246,207	$289,880	.05
* TOTAL COUNTY *	1,891	$50,193,204	$2,007,626	.32
WINNESHIEK COUNTY				
DECORAH*	1,327	$64,816,306	$2,592,108	.42
CALMAR	205	$5,256,452	$210,259	.03
OSSIAN	228	$4,016,588	$160,665	.03
FT. ATKINSON	122	$1,840,355	$73,617	.01
RIDGEWAY	91	$613,833	$24,549	.00
SPILLVILLE	88	$1,649,793	$65,920	.01
NON-PERMIT	19	$504,011	$15,204	.00
OTHER	770	$10,810,275	$432,345	.07
* TOTAL COUNTY *	2,850	$89,507,613	$3,574,667	.57
WOODBURY COUNTY				
SIOUX CITY*	8,275	$592,891,653	$23,719,350	3.81
MOVILLE	238	$8,875,817	$354,916	.06
ANTHON	184	$3,670,560	$146,822	.02
CORRECTIONVILLE	212	$2,309,384	$92,345	.01
DANBURY	117	$2,756,505	$110,256	.02
SERGEANT BLUFF	228	$5,594,639	$223,799	.04
SLOAN	158	$2,595,512	$103,819	.02
CUSHING	89	$680,843	$27,233	.00
HORNICK	40	$819,450	$32,737	.01
LAWTON	91	$1,680,285	$67,203	.01
OTO	46	$392,704	$15,710	.00
PIERSON	101	$954,770	$38,164	.01
SALIX	58	$1,141,308	$45,656	.01
SMITHLAND	42	$392,325	$15,679	.00
NON-PERMIT	89	$2,242,372	$67,282	.01
OTHER	472	$4,239,612	$169,665	.03
* TOTAL COUNTY *	10,440	$631,237,739	$25,230,636	4.05

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	198	$2,275,110	$91,007	.01
NORTHWOOD*	374	$12,380,634	$495,155	.08
FERTILE	83	$776,971	$31,312	.01
GRAFTON	91	$1,081,660	$43,267	.01
HANLONTOWN	42	$514,465	$20,622	.00
KENSETT	63	$792,600	$31,708	.01
NON-PERMIT	4	$5,749	$173	.00
OTHER	338	$6,279,025	$251,140	.04
* TOTAL COUNTY *	1,193	$24,106,214	$964,384	.15
WRIGHT COUNTY				
CLARION*	611	$17,004,974	$680,114	.11
EAGLE GROVE	535	$18,287,064	$731,480	.12
BELMOND	505	$15,923,291	$640,553	.10
DOWS	150	$1,773,443	$70,933	.01
GOLDFIELD	148	$2,136,453	$118,396	.02
ROWAN	58	$634,851	$25,396	.00
WOOLSTOCK	49	$2,881,803	$115,272	.02
NON-PERMIT	5	$108,596	$3,258	.00
OTHER	351	$4,544,820	$181,791	.03
* TOTAL COUNTY *	2,412	$63,295,295	$2,567,193	.41
* LATE FILERS *	21,131	$186,688,693	$7,467,538	1.20
** GRAND TOTAL **	375,315	$15,588,803,568	$623,226,261	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	245	$507,612
* TOTAL *	245	$507,612

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$119,043
BLDG. MTL.	64	$106,046
GEN. MDSE.	31	$84,899
FOOD	23	$56,577
MOTOR VEH.	108	$112,020
APPAREL	24	$24,006
HOME FURN.		
EAT DRINK	98	$142,539
SPECIALTY	224	$45,594
SERVICES	451	$144,556
WHOLESALE	151	$335,043
MISC.	228	$318,719
* TOTAL *	1,446	$1,489,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	20	$17,019
GEN. MDSE.	28	$76,713
FOOD		
MOTOR VEH.	68	$62,638
APPAREL		
HOME FURN.		
EAT DRINK	61	$41,261
SPECIALTY	124	$61,981
SERVICES	233	$69,365
WHOLESALE	79	$86,021
MISC.	144	$282,930
* TOTAL *	757	$697,928

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$434,173	59	$434,173
BLDG. MTL.			72	$128,758	72	$128,758
GEN. MDSE.	26	$117,028	32	$36,675	58	$153,703
FOOD	21	$168,567	32	$58,753	53	$227,320
MOTOR VEH.	67	$128,249	79	$58,259	146	$186,508
APPAREL	32	$44,403	20	$10,051	52	$54,454
HOME FURN.	25	$52,322	22	$6,330	47	$58,652
EAT DRINK	48	$50,267	131	$123,535	179	$173,802
SPECIALTY	107	$72,926	250	$55,069	357	$127,995
SERVICES	258	$96,208	474	$106,933	732	$203,141
WHOLESALE	49	$215,135	116	$124,974	165	$340,109
MISC.	118	$215,909	184	$83,848	302	$299,757
* TOTAL *	751	$1,161,014	1,471	$1,227,358	2,222	$2,388,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$317,070	40	$107,270	69	$424,340
BLDG. MTL.	30	$107,257	28	$12,427	58	$119,684
GEN. MDSE.	35	$308,324			35	$308,324
FOOD	36	$214,764	24	$15,037	60	$229,801
MOTOR VEH.	82	$127,147	73	$22,877	155	$150,024
APPAREL	39	$64,983			39	$64,983
HOME FURN.	46	$66,298			46	$66,298
EAT DRINK	87	$134,161	71	$29,697	158	$163,858
SPECIALTY	216	$302,583	169	$27,895	385	$330,478
SERVICES	318	$147,202	286	$47,466	604	$194,668
WHOLESALE	69	$154,805	78	$66,937	147	$221,742
MISC.	90	$166,662	107	$29,107	197	$195,769
* TOTAL *	1,077	$2,111,256	876	$358,713	1,953	$2,469,969

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			38	$12,760	38	$12,760
BLDG. MTL.	25	$23,385	23	$10,067	48	$33,452
GEN. MDSE.						
FOOD						
MOTOR VEH.	22	$56,506	30	$21,781	52	$78,287
APPAREL						
HOME FURN.	30	$60,797			30	$60,797
EAT DRINK	43	$43,602	64	$27,213	107	$70,815
SPECIALTY	86	$92,453	105	$7,642	191	$100,095
SERVICES	181	$85,720	191	$49,961	372	$135,681
WHOLESALE	53	$67,326	80	$61,981	133	$129,307
MISC.	148	$345,915	104	$40,004	252	$385,919
* TOTAL *	588	$775,704	635	$231,409	1,223	$1,007,113

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					82	$138,611
BLDG. MTL.					77	$62,484
GEN. MDSE.					21	$20,433
FOOD					55	$61,709
MOTOR VEH.	44	$82,429	75	$83,186	95	$95,588
APPAREL	22	$26,065	26	$51,907		
HOME FURN.			33	$65,825	35	$18,224
EAT DRINK	40	$51,624	69	$97,325	112	$61,138
SPECIALTY	79	$26,772	157	$70,921	235	$73,062
SERVICES	140	$46,661	262	$84,265	611	$135,848
WHOLESALE	43	$29,689	64	$141,177	221	$243,059
MISC.	110	$293,625	189	$656,157	248	$77,756
* TOTAL *	478	$556,865	875	$1,250,763	1,792	$987,912

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$138,611
BLDG. MTL.	77	$62,484
GEN. MDSE.	21	$20,433
FOOD	55	$61,709
MOTOR VEH.	214	$261,203
APPAREL	48	$77,972
HOME FURN.	68	$84,049
EAT DRINK	221	$210,087
SPECIALTY	471	$170,755
SERVICES	1,013	$266,774
WHOLESALE	328	$413,925
MISC.	547	$1,027,538
* TOTAL *	3,145	$2,795,540

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$3,068,612	36	$877,680		
BLDG. MTL.	192	$951,426	61	$315,145		
GEN. MDSE.	152	$3,478,429	59	$1,122,724		
FOOD	162	$1,208,860	113	$304,012		
MOTOR VEH.	446	$893,408	212	$493,520		
APPAREL	209	$650,373	158	$375,778		
HOME FURN.	283	$704,859	145	$295,465		
EAT DRINK	650	$1,658,756	355	$1,198,106	41	$50,152
SPECIALTY	1,673	$1,246,257	924	$596,041	94	$14,281
SERVICES	2,418	$2,487,221	1,043	$927,197	135	$43,817
WHOLESALE	629	$2,164,768	216	$469,428		
MISC.	885	$1,161,216	338	$430,589	113	$130,328
* TOTAL *	7,767	$19,674,185	3,660	$7,405,685	383	$238,578

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$137,505	160	$4,083,797
BLDG. MTL.	59	$125,005	312	$1,391,576
GEN. MDSE.	32	$41,520	243	$4,642,673
FOOD	32	$66,618	307	$1,579,490
MOTOR VEH.	91	$100,711	749	$1,487,639
APPAREL			367	$1,026,151
HOME FURN.	53	$20,691	481	$1,021,015
EAT DRINK	125	$97,665	1,171	$3,004,679
SPECIALTY	291	$45,040	2,982	$1,901,619
SERVICES	478	$134,700	4,074	$3,592,935
WHOLESALE	161	$197,601	1,006	$2,831,797
MISC.	286	$109,454	1,622	$1,831,587
* TOTAL *	1,664	$1,076,510	13,474	$28,394,958

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$503,928	57	$241,557	87	$745,485
BLDG. MTL.	50	$137,409	48	$25,392	98	$162,801
GEN. MDSE.	32	$306,079			32	$306,079
FOOD	47	$264,747	28	$59,254	75	$324,001
MOTOR VEH.	110	$221,053	95	$74,892	205	$295,945
APPAREL	52	$66,370			52	$66,370
HOME FURN.	58	$229,741	28	$13,645	86	$243,386
EAT DRINK	127	$259,382	74	$36,637	201	$296,019
SPECIALTY	354	$201,365	281	$27,069	635	$228,434
SERVICES	604	$235,419	384	$78,197	988	$313,616
WHOLESALE	122	$189,724	135	$136,329	257	$326,053
MISC.	170	$169,589	241	$219,476	411	$389,065
* TOTAL *	1,756	$2,784,806	1,371	$912,448	3,127	$3,697,254

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$215,942	73	$215,942
BLDG. MTL.	29	$108,266	76	$112,409	105	$220,675
GEN. MDSE.	33	$262,385	45	$78,368	78	$340,753
FOOD	20	$157,557	46	$82,858	66	$240,415
MOTOR VEH.	89	$141,576	112	$103,449	201	$245,025
APPAREL	59	$90,555	23	$1,534	82	$92,089
HOME FURN.	51	$62,769	56	$17,092	107	$79,861
EAT DRINK	77	$224,786	102	$97,114	179	$321,900
SPECIALTY	215	$134,027	366	$66,569	581	$200,596
SERVICES	374	$494,707	613	$286,505	987	$781,212
WHOLESALE	92	$192,056	189	$344,229	281	$536,285
MISC.	158	$226,001	282	$112,025	440	$338,026
* TOTAL *	1,197	$2,094,685	1,983	$1,518,094	3,180	$3,612,779

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$376,805	75	$158,482	95	$535,287
BLDG. MTL.	35	$86,542	58	$100,958	93	$187,500
GEN. MDSE.	24	$346,375	25	$25,101	49	$371,476
FOOD	28	$174,191	27	$23,499	55	$197,690
MOTOR VEH.	64	$96,458	111	$141,792	175	$238,250
APPAREL						
HOME FURN.	36	$33,851	48	$14,558	84	$48,409
EAT DRINK	81	$125,755	136	$86,167	217	$211,922
SPECIALTY	200	$130,546	326	$36,068	526	$166,614
SERVICES	308	$99,583	618	$127,247	926	$226,830
WHOLESALE	65	$140,873	226	$249,486	291	$390,359
MISC.	145	$81,381	223	$109,777	368	$191,158
* TOTAL *	1,006	$1,692,360	1,873	$1,073,135	2,879	$2,765,495

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$519,057	68	$132,074	103	$651,131
BLDG. MTL.	23	$119,568	61	$275,683	84	$395,251
GEN. MDSE.	43	$413,714	29	$37,374	72	$451,088
FOOD	31	$234,164			31	$234,164
MOTOR VEH.	107	$205,089	69	$42,143	176	$247,232
APPAREL	64	$149,759			64	$149,759
HOME FURN.	98	$91,722	39	$73,343	137	$165,065
EAT DRINK	111	$268,349	99	$54,045	210	$322,394
SPECIALTY	281	$398,993	233	$45,785	514	$444,778
SERVICES	537	$320,086	476	$127,403	1,013	$447,489
WHOLESALE	101	$295,362	173	$357,917	274	$653,279
MISC.	167	$102,977	274	$368,229	441	$471,206
* TOTAL *	1,598	$3,118,840	1,521	$1,513,996	3,119	$4,632,836

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

BUTLER	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$553,999
BLDG. MTL.	117	$144,523
GEN. MDSE.	56	$119,040
FOOD	78	$64,193
MOTOR VEH.	137	$123,665
APPAREL	32	$20,548
HOME FURN.	82	$42,359
EAT DRINK	144	$115,850
SPECIALTY	358	$65,327
SERVICES	861	$268,076
WHOLESALE	252	$293,696
MISC.	250	$72,814
* TOTAL *	2,491	$1,884,090

CALHOUN	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	88	$625,960
BLDG. MTL.	76	$84,776
GEN. MDSE.	43	$68,720
FOOD	51	$102,064
MOTOR VEH.	106	$95,050
APPAREL		
HOME FURN.	72	$46,439
EAT DRINK	105	$84,443
SPECIALTY	321	$90,268
SERVICES	640	$283,108
WHOLESALE	195	$375,975
MISC.	289	$107,887
* TOTAL *	1,986	$1,964,690

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$499,238	110	$179,719	132	$678,957
BLDG. MTL.	51	$225,382	76	$126,746	127	$352,128
GEN. MDSE.	41	$582,466	28	$37,796	69	$620,262
FOOD			40	$34,011	40	$34,011
MOTOR VEH.	93	$200,242	96	$107,301	189	$307,543
APPAREL	59	$132,837			59	$132,837
HOME FURN.	79	$164,210	37	$22,540	116	$186,750
EAT DRINK	123	$257,114	153	$121,745	276	$378,859
SPECIALTY	267	$277,748	240	$49,733	507	$327,481
SERVICES	495	$375,751	470	$159,416	965	$535,167
WHOLESALE	167	$491,215	240	$404,115	407	$895,330
MISC.	189	$421,139	220	$220,366	409	$641,505
* TOTAL *	1,586	$3,627,342	1,710	$1,463,488	3,296	$5,090,830

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$82,196	76	$82,196
BLDG. MTL.	39	$124,774	28	$28,157	67	$152,931
GEN. MDSE.	44	$417,837	27	$23,892	71	$441,729
FOOD	43	$205,299	30	$52,019	73	$257,318
MOTOR VEH.	110	$126,060	107	$93,159	217	$219,219
APPAREL	56	$111,537			56	$111,537
HOME FURN.	52	$67,658	45	$10,648	97	$78,306
EAT DRINK	105	$211,237	107	$67,967	212	$279,204
SPECIALTY	239	$222,508	215	$36,994	454	$259,502
SERVICES	394	$210,261	420	$108,914	814	$319,175
WHOLESALE	133	$300,485	145	$180,201	278	$480,686
MISC.	200	$433,208	183	$53,662	383	$486,870
* TOTAL *	1,415	$2,430,864	1,383	$737,809	2,798	$3,168,673

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			75	$123,948	75	$123,948
BLDG. MTL.	20	$35,576	44	$48,458	64	$84,034
GEN. MDSE.	20	$232,949	28	$62,029	48	$294,978
FOOD			36	$55,702	36	$55,702
MOTOR VEH.	40	$67,485	128	$112,528	168	$180,013
APPAREL	28	$39,563			28	$39,563
HOME FURN.	24	$47,368	51	$21,390	75	$68,758
EAT DRINK	47	$51,405	133	$127,167	180	$178,572
SPECIALTY	122	$42,327	403	$87,751	525	$130,078
SERVICES	224	$68,455	608	$174,041	832	$242,496
WHOLESALE	68	$151,441	216	$369,066	284	$520,507
MISC.	122	$252,830	329	$143,219	451	$396,049
* TOTAL *	715	$989,399	2,051	$1,325,299	2,766	$2,314,698

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,307,237	24	$253,403	48	$32,971
BLDG. MTL.	92	$302,410	30	$98,726	45	$85,640
GEN. MDSE.	61	$2,744,986	44	$79,127		
FOOD	77	$576,063			28	$17,877
MOTOR VEH.	239	$439,463	85	$127,957	76	$105,820
APPAREL	161	$453,674	29	$38,869		
HOME FURN.	151	$331,057	52	$33,257		
EAT DRINK	358	$920,187	139	$338,701	77	$68,120
SPECIALTY	858	$776,418	248	$162,405	216	$34,481
SERVICES	1,213	$1,263,757	367	$267,663	311	$55,703
WHOLESALE	317	$1,056,622	72	$94,569	168	$112,669
MISC.	488	$399,825	139	$341,310	243	$103,993
* TOTAL *	4,052	$10,571,699	1,229	$1,835,987	1,212	$617,311

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CERRO GORDO	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	109	$1,593,611
BLDG. MTL.	167	$486,816
GEN. MDSE.	105	$2,824,113
FOOD	105	$593,940
MOTOR VEH.	400	$673,240
APPAREL	190	$492,543
HOME FURN.	203	$364,314
EAT DRINK	574	$1,327,008
SPECIALTY	1,322	$973,304
SERVICES	1,891	$1,587,120
WHOLESALE	557	$1,263,860
MISC.	870	$845,128
* -TOTAL *	6,493	$13,024,997

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	23	$327,986	60	$71,131	83	$399,117
BLDG. MTL.	34	$53,145	24	$92,267	58	$145,412
GEN. MDSE.	22	$260,469			22	$260,469
FOOD	31	$167,962			31	$167,962
MOTOR VEH.	82	$224,017	52	$32,779	134	$256,796
APPAREL	42	$93,689			42	$93,689
HOME FURN.	33	$49,173	36	$13,736	69	$62,909
EAT DRINK	82	$148,601	55	$35,919	137	$184,520
SPECIALTY	176	$132,314	221	$46,505	397	$178,819
SERVICES	394	$139,414	375	$110,974	769	$250,388
WHOLESALE	97	$160,395	136	$91,666	233	$252,061
MISC.	127	$216,477	225	$143,988	352	$360,465
* TOTAL *	1,143	$1,973,642	1,184	$638,965	2,327	$2,612,607

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$131,412	65	$131,412
BLDG. MTL.			50	$66,349	50	$66,349
GEN. MDSE.	28	$68,901	20	$19,329	48	$88,230
FOOD			38	$33,385	38	$33,385
MOTOR VEH.	93	$133,984	88	$88,258	181	$222,242
APPAREL	27	$30,942			27	$30,942
HOME FURN.	37	$57,579	33	$18,045	70	$75,624
EAT DRINK	56	$84,216	99	$74,717	155	$158,933
SPECIALTY	162	$76,671	222	$42,154	384	$118,825
SERVICES	211	$211,800	404	$102,883	615	$314,683
WHOLESALE	74	$253,170	134	$185,765	208	$438,935
MISC.	106	$331,899	208	$135,227	314	$467,126
* TOTAL *	794	$1,249,162	1,361	$897,524	2,155	$2,146,686

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$11,173	23	$11,173
BLDG. MTL.						
GEN. MDSE.						
FOOD						
MOTOR VEH.	58	$65,582	22	$3,019	80	$68,601
APPAREL	21	$19,304			21	$19,304
HOME FURN.	36	$17,798			36	$17,798
EAT DRINK	82	$144,809	29	$17,718	111	$162,527
SPECIALTY	161	$73,335	83	$14,182	244	$87,517
SERVICES	281	$112,628	125	$21,189	406	$133,817
WHOLESALE	47	$82,506	36	$5,629	83	$88,135
MISC.	130	$794,675	83	$60,854	213	$855,529
* TOTAL *	816	$1,310,637	401	$133,764	1,217	$1,444,401

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$407,381	79	$40,973	117	$448,354
BLDG. MTL.	56	$140,064	38	$36,811	94	$176,875
GEN. MDSE.	42	$703,829			42	$703,829
FOOD	46	$272,878			46	$272,878
MOTOR VEH.	103	$379,250	52	$29,007	155	$408,257
APPAREL	94	$247,844			94	$247,844
HOME FURN.	87	$190,341	21	$11,766	108	$202,107
EAT DRINK	158	$339,886	64	$30,981	222	$370,867
SPECIALTY	378	$339,942	189	$23,302	567	$363,244
SERVICES	615	$422,809	269	$36,875	884	$459,684
WHOLESALE	150	$311,007	127	$290,657	277	$601,664
MISC.	205	$116,299	148	$79,466	353	$195,765
* TOTAL *	1,972	$3,871,530	987	$579,838	2,959	$4,451,368

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	130	$390,393
BLDG. MTL.	108	$294,367
GEN. MDSE.	69	$82,206
FOOD	78	$133,701
MOTOR VEH.	240	$196,709
APPAREL	37	$53,456
HOME FURN.	82	$52,094
EAT DRINK	271	$216,259
SPECIALTY	543	$150,142
SERVICES	958	$256,415
WHOLESALE	369	$512,878
MISC.	323	$170,028
* TOTAL *	3,208	$2,508,648

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$1,295,907				
BLDG. MTL.	66	$314,368				
GEN. MDSE.	76	$1,361,213				
FOOD	83	$520,259				
MOTOR VEH.	191	$721,372	53	$49,104		
APPAREL	96	$161,597				
HOME FURN.	136	$326,137	35	$58,010		
EAT DRINK	357	$827,215	54	$81,572	33	$17,328
SPECIALTY	634	$811,758	93	$67,353	65	$8,097
SERVICES	1,218	$722,986	301	$78,489	176	$72,997
WHOLESALE	197	$234,163	90	$150,004		
MISC.	332	$488,476	138	$548,851	94	$85,774
* TOTAL *	3,435	$7,785,451	764	$1,033,383	368	$184,196

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$81,747	152	$1,377,654
BLDG. MTL.	59	$48,086	125	$362,454
GEN. MDSE.	36	$32,652	112	$1,393,865
FOOD			83	$520,259
MOTOR VEH.	92	$71,735	336	$842,211
APPAREL			96	$161,597
HOME FURN.	32	$16,709	203	$400,856
EAT DRINK	134	$84,153	578	$1,010,268
SPECIALTY	268	$45,288	1,060	$932,496
SERVICES	525	$162,573	2,220	$1,037,045
WHOLESALE	170	$151,005	457	$535,172
MISC.	238	$119,646	802	$1,242,747
* TOTAL *	1,657	$813,594	6,224	$9,816,624

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$342,225	74	$109,883	94	$452,108
BLDG. MTL.	38	$111,396	50	$46,249	88	$157,645
GEN. MDSE.	24	$274,431	24	$26,992	48	$301,423
FOOD	31	$214,385	28	$21,090	59	$235,475
MOTOR VEH.	79	$115,638	73	$66,596	152	$182,234
APPAREL	45	$80,228			45	$80,228
HOME FURN.	39	$10,514			39	$10,514
EAT DRINK	123	$251,122	96	$56,571	219	$307,693
SPECIALTY	175	$150,949	203	$40,096	378	$191,045
SERVICES	339	$176,300	558	$155,132	897	$331,432
WHOLESALE	101	$308,837	181	$180,619	282	$489,456
MISC.	130	$90,727	194	$76,190	324	$166,917
* TOTAL *	1,144	$2,126,752	1,481	$779,418	2,625	$2,906,170

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					104	$147,246
BLDG. MTL.					57	$48,223
GEN. MDSE.	28	$254,236			42	$116,855
FOOD					43	$28,431
MOTOR VEH.	75	$131,754	36	$52,383	152	$104,891
APPAREL	32	$61,655				
HOME FURN.	31	$44,241			41	$35,647
EAT DRINK	72	$139,573	34	$35,805	133	$90,421
SPECIALTY	200	$98,404	70	$19,138	407	$151,286
SERVICES	398	$254,361	165	$102,043	705	$355,882
WHOLESALE	74	$281,559	45	$49,360	201	$188,926
MISC.	163	$564,799	104	$226,841	299	$291,162
* TOTAL *	1,073	$1,830,582	454	$485,570	2,184	$1,558,970

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	104	$147,246
BLDG. MTL.	57	$48,223
GEN. MDSE.	70	$371,091
FOOD	43	$28,431
MOTOR VEH.	263	$289,028
APPAREL	32	$61,655
HOME FURN.	72	$79,888
EAT DRINK	239	$265,799
SPECIALTY	677	$268,828
SERVICES	1,268	$712,286
WHOLESALE	320	$519,845
MISC.	566	$1,082,802
* TOTAL *	3,711	$3,875,122

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			26	$12,162	26	$12,162
GEN. MDSE.	28	$63,739			28	$63,739
FOOD			20	$11,793	20	$11,793
MOTOR VEH.	61	$92,936	38	$17,820	99	$110,756
APPAREL						
HOME FURN.						
EAT DRINK	37	$48,803			37	$48,803
SPECIALTY	94	$56,889	181	$25,347	275	$82,236
SERVICES	192	$89,149	141	$25,878	333	$115,027
WHOLESALE	23	$91,298	105	$93,528	128	$184,826
MISC.	134	$403,486	137	$28,925	271	$432,411
* TOTAL *	569	$846,300	648	$215,453	1,217	$1,061,753

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$131,475	41	$131,475
BLDG. MTL.			31	$35,676	31	$35,676
GEN. MDSE.			27	$39,922	27	$39,922
FOOD			23	$43,186	23	$43,186
MOTOR VEH.	20	$18,177	72	$23,175	92	$41,352
APPAREL			20	$8,868	20	$8,868
HOME FURN.			25	$34,131	25	$34,131
EAT DRINK	34	$46,587	49	$34,531	83	$81,118
SPECIALTY	50	$13,435	181	$40,381	231	$53,816
SERVICES	113	$32,043	238	$55,880	351	$87,923
WHOLESALE	23	$24,664	80	$64,414	103	$89,078
MISC.	106	$175,958	67	$13,363	173	$189,321
* TOTAL *	346	$310,864	854	$525,002	1,200	$835,866

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$441,889	51	$40,740	71	$482,629
BLDG. MTL.	25	$141,135	54	$106,050	79	$247,185
GEN. MDSE.	23	$201,462	20	$24,700	43	$226,162
FOOD			29	$30,714	29	$30,714
MOTOR VEH.	67	$135,477	62	$34,801	129	$170,278
APPAREL	39	$58,962			39	$58,962
HOME FURN.	25	$49,618	38	$25,015	63	$74,633
EAT DRINK	69	$109,245	104	$62,299	173	$171,544
SPECIALTY	149	$112,322	168	$37,830	317	$150,152
SERVICES	276	$81,546	449	$112,501	725	$194,047
WHOLESALE	88	$182,146	188	$289,241	276	$471,387
MISC.	122	$173,189	225	$118,169	328	$260,914
* TOTAL *	903	$1,686,991	1,369	$851,616	2,272	$2,538,607

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$1,460,500			24	$44,610
BLDG. MTL.	60	$163,979			49	$83,329
GEN. MDSE.	59	$1,732,918				
FOOD	108	$416,724			28	$65,285
MOTOR VEH.	177	$388,373	31	$80,557	101	$162,367
APPAREL	82	$196,626	73	$214,106		
HOME FURN.	159	$328,907	35	$91,690		
EAT DRINK	309	$907,874	49	$64,443	45	$40,945
SPECIALTY	595	$604,378	141	$232,856	295	$69,048
SERVICES	982	$698,699	194	$134,428	358	$75,083
WHOLESALE	251	$778,159	50	$208,393	94	$197,173
MISC.	348	$288,006	88	$534,470	261	$125,690
* TOTAL *	3,173	$7,965,143	661	$1,560,943	1,255	$863,530

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	67	$1,505,110
BLDG. MTL.	109	$247,308
GEN. MDSE.	59	$1,732,918
FOOD	136	$482,009
MOTOR VEH.	309	$631,297
APPAREL	155	$410,732
HOME FURN.	194	$420,597
EAT DRINK	403	$1,013,262
SPECIALTY	1,031	$906,282
SERVICES	1,534	$908,210
WHOLESALE	395	$1,183,725
MISC.	697	$948,166
* TOTAL *	5,089	$10,389,616

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$394,284	104	$189,726	139	$584,010
BLDG. MTL.	20	$115,222	45	$65,258	65	$180,480
GEN. MDSE.	28	$191,064	29	$86,270	57	$277,334
FOOD			38	$50,101	38	$50,101
MOTOR VEH.	55	$117,577	94	$273,860	149	$391,437
APPAREL	27	$82,003	36	$33,608	63	$115,611
HOME FURN.	48	$45,502	69	$32,202	117	$77,704
EAT DRINK	69	$96,441	269	$354,295	338	$450,736
SPECIALTY	222	$208,874	416	$103,361	638	$312,235
SERVICES	271	$123,349	688	$441,215	959	$564,564
WHOLESALE	37	$46,268	114	$160,596	151	$206,864
MISC.	125	$200,798	311	$110,119	436	$310,917
* TOTAL *	937	$1,621,382	2,213	$1,900,611	3,150	$3,521,993

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$2,052,456			89	$126,680
BLDG. MTL.	167	$747,611			62	$278,511
GEN. MDSE.	97	$3,156,890	25	$122,207	25	$36,888
FOOD	230	$989,241			44	$51,017
MOTOR VEH.	306	$737,831	45	$60,766	115	$225,469
APPAREL	265	$1,064,395	27	$28,896		
HOME FURN.	296	$626,722	35	$65,632	44	$39,795
EAT DRINK	697	$1,724,566	46	$80,718	218	$224,266
SPECIALTY	1,492	$1,262,445	104	$89,903	309	$101,731
SERVICES	2,093	$2,427,878	203	$165,198	699	$255,347
WHOLESALE	500	$1,371,616	53	$366,219	263	$351,946
MISC.	594	$687,576	88	$365,170	370	$122,466
* TOTAL *	6,834	$16,849,227	626	$1,344,709	2,238	$1,814,116

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	186	$2,179,136
BLDG. MTL.	229	$1,026,122
GEN. MDSE.	147	$3,315,985
FOOD	274	$1,040,258
MOTOR VEH.	466	$1,024,066
APPAREL	292	$1,093,291
HOME FURN.	375	$732,149
EAT DRINK	961	$2,029,550
SPECIALTY	1,905	$1,454,079
SERVICES	2,995	$2,848,423
WHOLESALE	816	$2,089,781
MISC.	1,052	$1,175,212
* TOTAL *	9,698	$20,008,052

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$638,266	44	$105,091	72	$743,357
BLDG. MTL.	24	$76,479	35	$40,706	59	$117,185
GEN. MDSE.	40	$230,827			40	$230,827
FOOD	24	$134,820			24	$134,820
MOTOR VEH.	63	$99,611	42	$13,506	105	$113,117
APPAREL	24	$64,943			24	$64,943
HOME FURN.	43	$57,208			43	$57,208
EAT DRINK	77	$138,669	64	$40,646	141	$179,315
SPECIALTY	208	$99,644	140	$34,492	348	$134,136
SERVICES	343	$137,838	227	$51,171	570	$189,009
WHOLESALE	82	$197,776	91	$100,719	173	$298,495
MISC.	133	$47,164	168	$90,990	301	$138,154
* TOTAL *	1,089	$1,923,245	811	$477,321	1,900	$2,400,566

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS FISCAL YEAR 1987

FAYETTE CLASS	OELWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$391,122	20	$204,810	102	$63,704
BLDG. MTL.	21	$44,176			57	$78,036
GEN. MDSE.	31	$202,144			38	$226,796
FOOD	31	$117,410	29	$85,859	37	$41,029
MOTOR VEH.	62	$132,669	57	$66,185	90	$65,442
APPAREL	56	$56,484				
HOME FURN.	46	$29,997	23	$78,586	26	$1,670
EAT DRINK	100	$145,849	50	$49,323	130	$78,191
SPECIALTY	213	$129,710	76	$45,903	246	$29,584
SERVICES	337	$281,211	129	$54,583	531	$137,698
WHOLESALE	79	$308,939	36	$107,819	201	$394,110
MISC.	98	$46,663	86	$117,885	232	$188,794
* TOTAL *	1,094	$1,886,374	506	$810,953	1,690	$1,305,054

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	142	$659,636
BLDG. MTL.	78	$122,212
GEN. MDSE.	69	$428,940
FOOD	97	$244,298
MOTOR VEH.	209	$264,296
APPAREL	56	$56,484
HOME FURN.	95	$110,253
EAT DRINK	280	$273,363
SPECIALTY	535	$205,197
SERVICES	997	$473,492
WHOLESALE	316	$810,868
MISC.	416	$353,342
* TOTAL *	3,290	$4,002,381

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$441,292	54	$106,366	83	$547,658
BLDG. MTL.	21	$84,593	39	$45,840	60	$130,433
GEN. MDSE.	41	$382,445	32	$32,969	73	$415,414
FOOD	25	$193,388	37	$13,375	62	$206,763
MOTOR VEH.	84	$133,269	55	$39,407	139	$172,676
APPAREL	56	$86,279			56	$86,279
HOME FURN.	50	$65,342	27	$3,153	77	$68,495
EAT DRINK	91	$206,124	67	$38,633	158	$244,757
SPECIALTY	211	$140,558	213	$37,524	424	$178,082
SERVICES	474	$219,075	475	$79,962	949	$299,037
WHOLESALE	113	$198,793	129	$191,114	242	$389,907
MISC.	154	$80,850	193	$51,600	347	$132,450
* TOTAL *	1,349	$2,232,008	1,321	$639,943	2,670	$2,871,951

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$454,646	61	$60,007	81	$514,653
BLDG. MTL.	27	$206,992	33	$18,528	60	$225,520
GEN. MDSE.						
FOOD	21	$62,030	26	$10,613	47	$72,643
MOTOR VEH.	55	$106,897	59	$42,881	114	$149,778
APPAREL	32	$24,407			32	$24,407
HOME FURN.	33	$18,450			33	$18,450
EAT DRINK	75	$88,544	41	$13,524	116	$102,068
SPECIALTY	148	$69,749	152	$28,775	300	$98,524
SERVICES	273	$134,597	216	$52,888	489	$187,485
WHOLESALE	102	$213,292	155	$276,907	257	$490,199
MISC.	119	$141,456	188	$136,255	307	$277,711
* TOTAL *	905	$1,521,060	931	$640,378	1,836	$2,161,438

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$85,794
BLDG. MTL.	60	$64,482
GEN. MDSE.	42	$225,307
FOOD	33	$142,102
MOTOR VEH.	78	$70,606
APPAREL	21	$36,283
HOME FURN.	21	$16,316
EAT DRINK	129	$124,976
SPECIALTY	168	$43,184
SERVICES	418	$129,472
WHOLESALE	112	$170,057
MISC.	138	$59,385
* TOTAL *	1,279	$1,167,964

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$452,635	45	$54,379	67	$507,014
BLDG. MTL.	40	$84,337	31	$15,888	71	$100,225
GEN. MDSE.			25	$17,394	25	$17,394
FOOD			22	$19,845	22	$19,845
MOTOR VEH.	36	$57,453	66	$22,858	102	$80,311
APPAREL	34	$35,141			34	$35,141
HOME FURN.	49	$18,780			49	$18,780
EAT DRINK	51	$77,035	44	$25,151	95	$102,186
SPECIALTY	170	$90,242	102	$6,563	272	$96,805
SERVICES	275	$137,499	296	$56,816	571	$194,315
WHOLESALE	77	$124,842	94	$233,597	171	$358,439
MISC.	130	$231,000	126	$38,277	256	$269,277
* TOTAL *	884	$1,308,964	851	$490,768	1,735	$1,799,732

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$225,511	61	$127,142	81	$352,653
BLDG. MTL.			35	$56,917	35	$56,917
GEN. MDSE.			32	$38,511	32	$38,511
FOOD			25	$44,937	25	$44,937
MOTOR VEH.	66	$84,038	82	$59,099	148	$143,137
APPAREL						
HOME FURN.	26	$99,601	64	$10,055	90	$109,656
EAT DRINK	32	$35,995	95	$76,950	127	$112,945
SPECIALTY	71	$39,389	221	$32,052	292	$71,441
SERVICES	144	$41,471	387	$95,168	531	$136,639
WHOLESALE	45	$132,219	168	$307,079	213	$439,298
MISC.	115	$114,256	195	$84,768	310	$199,024
* TOTAL *	519	$772,480	1,365	$932,678	1,884	$1,705,158

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	93	$472,646
BLDG. MTL.	58	$76,883
GEN. MDSE.	32	$58,465
FOOD	38	$83,618
MOTOR VEH.	95	$78,296
APPAREL	29	$24,548
HOME FURN.	36	$38,259
EAT DRINK	146	$155,626
SPECIALTY	256	$76,868
SERVICES	557	$120,424
WHOLESALE	155	$135,198
MISC.	202	$79,835
* TOTAL *	1,697	$1,395,666

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$310,014	82	$184,107	118	$494,121
BLDG. MTL.	41	$84,005	50	$59,878	91	$143,883
GEN. MDSE.	39	$238,251			39	$238,251
FOOD	27	$124,250	26	$31,454	53	$155,704
MOTOR VEH.	65	$87,471	101	$109,448	166	$196,919
APPAREL	29	$210,173			29	$210,173
HOME FURN.	21	$42,385	35	$4,613	56	$46,998
EAT DRINK	96	$163,291	75	$85,804	171	$249,095
SPECIALTY	253	$197,154	215	$22,695	468	$219,849
SERVICES	380	$219,961	362	$121,600	742	$341,561
WHOLESALE	93	$90,339	165	$331,236	258	$421,575
MISC.	149	$69,486	173	$60,796	322	$130,282
* TOTAL *	1,229	$1,836,780	1,284	$1,011,631	2,513	$2,848,411

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$172,781	60	$172,781
BLDG. MTL.			73	$117,979	73	$117,979
GEN. MDSE.			25	$24,878	25	$24,878
FOOD	24	$43,994	30	$42,307	54	$86,301
MOTOR VEH.	29	$26,634	74	$45,078	103	$71,712
APPAREL			24	$16,471	24	$16,471
HOME FURN.			43	$19,127	43	$19,127
EAT DRINK	32	$23,681	72	$69,100	104	$92,781
SPECIALTY	56	$33,204	189	$87,125	245	$120,329
SERVICES	182	$95,014	464	$149,765	646	$244,779
WHOLESALE	59	$261,960	172	$229,084	231	$491,044
MISC.	86	$452,784	226	$68,215	275	$500,231
* TOTAL *	468	$937,271	1,415	$1,021,142	1,883	$1,958,413

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$465,458			70	$117,425
BLDG. MTL.	32	$44,222			56	$338,026
GEN. MDSE.	33	$288,009			23	$34,281
FOOD	23	$144,873			41	$71,355
MOTOR VEH.	84	$100,483	44	$45,409	96	$77,212
APPAREL	44	$81,353	20	$17,207		
HOME FURN.	36	$57,143			58	$27,399
EAT DRINK	85	$138,177	35	$43,383	101	$65,009
SPECIALTY	211	$141,323	104	$30,203	316	$75,770
SERVICES	410	$172,302	179	$44,687	489	$117,296
WHOLESALE	72	$284,183	57	$68,962	203	$325,391
MISC.	140	$62,882	148	$377,946	282	$106,108
* TOTAL *	1,198	$1,980,408	587	$627,797	1,735	$1,355,272

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$582,883
BLDG. MTL.	88	$382,248
GEN. MDSE.	56	$322,290
FOOD	64	$216,228
MOTOR VEH.	224	$223,104
APPAREL	64	$98,560
HOME FURN.	94	$84,542
EAT DRINK	221	$246,569
SPECIALTY	631	$247,296
SERVICES	1,078	$334,285
WHOLESALE	332	$678,536
MISC.	570	$546,936
* TOTAL *	3,520	$3,963,477

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$167,151	54	$167,151
BLDG. MTL.			49	$95,330	49	$95,330
GEN. MDSE.			26	$27,369	26	$27,369
FOOD			45	$69,402	45	$69,402
MOTOR VEH.	50	$65,339	99	$72,859	149	$138,198
APPAREL						
HOME FURN.			28	$46,476	28	$46,476
EAT DRINK	59	$130,032	143	$96,002	202	$226,034
SPECIALTY	79	$28,564	219	$71,862	298	$100,426
SERVICES	176	$61,197	475	$112,341	651	$173,538
WHOLESALE	47	$196,361	188	$180,779	235	$377,140
MISC.	132	$396,784	163	$130,612	295	$527,396
* TOTAL *	543	$878,277	1,489	$1,070,183	2,032	$1,948,460

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$924,326	66	$121,421	95	$1,045,747
BLDG. MTL.	24	$130,792	48	$126,588	72	$257,380
GEN. MDSE.	34	$434,986			34	$434,986
FOOD	24	$173,760	29	$36,637	53	$210,397
MOTOR VEH.	68	$94,566	121	$84,439	189	$179,005
APPAREL	32	$67,625			32	$67,625
HOME FURN.	42	$52,996	33	$73,189	75	$126,185
EAT DRINK	80	$202,480	59	$48,560	139	$251,040
SPECIALTY	215	$163,954	237	$67,367	452	$231,321
SERVICES	300	$133,811	447	$121,823	747	$255,634
WHOLESALE	87	$213,688	164	$227,508	251	$441,196
MISC.	159	$183,646	214	$138,209	373	$321,855
* TOTAL *	1,094	$2,776,630	1,418	$1,045,741	2,512	$3,822,371

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$20,621	30	$20,621
BLDG. MTL.	21	$75,480	24	$28,881	45	$104,361
GEN. MDSE.						
FOOD	20	$101,641	27	$10,014	47	$111,655
MOTOR VEH.	61	$48,316	43	$38,169	104	$86,485
APPAREL	28	$36,856			28	$36,856
HOME FURN.	29	$28,551			29	$28,551
EAT DRINK	52	$42,931	88	$59,638	140	$102,569
SPECIALTY	100	$57,035	160	$24,124	260	$81,159
SERVICES	251	$83,999	262	$36,154	513	$120,153
WHOLESALE	73	$196,339	138	$172,491	211	$368,830
MISC.	141	$499,535	155	$131,119	296	$630,654
* TOTAL *	776	$1,170,683	927	$521,211	1,703	$1,691,894

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$403,621	61	$55,654	81	$459,275
BLDG. MTL.	34	$67,877	37	$22,081	71	$89,958
GEN. MDSE.	32	$163,992			32	$163,992
FOOD						
MOTOR VEH.	82	$137,596	54	$53,007	136	$190,603
APPAREL	37	$49,839			37	$49,839
HOME FURN.	27	$31,700			27	$31,700
EAT DRINK	68	$127,314	62	$34,928	130	$162,242
SPECIALTY	134	$74,438	149	$25,240	283	$99,678
SERVICES	220	$102,737	273	$51,437	493	$154,174
WHOLESALE	91	$218,201	86	$48,971	177	$267,172
MISC.	134	$244,529	141	$57,603	275	$302,132
* TOTAL *	879	$1,621,844	863	$348,921	1,742	$1,970,765

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	61	$415,433
BLDG. MTL.	35	$110,990
GEN. MDSE.		
FOOD	43	$112,763
MOTOR VEH.	110	$143,519
APPAREL	38	$25,957
HOME FURN.	44	$23,187
EAT DRINK	80	$75,237
SPECIALTY	233	$68,568
SERVICES	393	$116,526
WHOLESALE	154	$289,047
MISC.	182	$205,082
* TOTAL *	1,373	$1,586,309

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	61	$495,801
BLDG. MTL.	63	$114,597
GEN. MDSE.	44	$93,847
FOOD	66	$183,352
MOTOR VEH.	149	$163,313
APPAREL	37	$35,467
HOME FURN.	64	$131,722
EAT DRINK	185	$541,803
SPECIALTY	424	$201,625
SERVICES	778	$453,088
WHOLESALE	231	$406,083
MISC.	290	$378,697
* TOTAL *	2,392	$3,199,395

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$333,335	84	$166,878	104	$500,213
BLDG. MTL.	28	$97,131	59	$135,501	87	$232,632
GEN. MDSE.	28	$247,041			28	$247,041
FOOD	24	$147,701	62	$42,045	86	$189,746
MOTOR VEH.	83	$140,125	89	$72,846	172	$212,971
APPAREL	44	$49,648	29	$18,271	73	$67,919
HOME FURN.	41	$50,923			41	$50,923
EAT DRINK	108	$158,135	179	$178,729	287	$336,864
SPECIALTY	163	$133,169	283	$113,459	446	$246,628
SERVICES	407	$140,424	655	$177,546	1,062	$317,970
WHOLESALE	54	$72,930	166	$309,267	220	$382,197
MISC.	118	$67,382	254	$87,153	372	$154,535
* TOTAL *	1,118	$1,637,944	1,860	$1,301,695	2,978	$2,939,639

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$623,618	89	$338,072	121	$961,690
BLDG. MTL.	52	$221,890	65	$186,740	117	$408,630
GEN. MDSE.	60	$686,988	28	$78,982	88	$765,970
FOOD	44	$435,137	53	$51,598	97	$486,735
MOTOR VEH.	141	$200,072	148	$223,802	289	$423,874
APPAREL	67	$124,835			67	$124,835
HOME FURN.	96	$266,001	40	$14,328	136	$280,329
EAT DRINK	167	$444,851	104	$60,221	271	$505,072
SPECIALTY	416	$327,611	378	$133,863	794	$461,474
SERVICES	687	$520,103	716	$228,713	1,403	$748,816
WHOLESALE	128	$208,291	267	$563,436	395	$771,727
MISC.	236	$215,129	320	$192,346	556	$407,475
* TOTAL *	2,126	$4,274,526	2,208	$2,072,101	4,334	$6,346,627

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$492,305	39	$8,386	66	$500,691
BLDG. MTL.	41	$153,893	29	$32,577	70	$186,470
GEN. MDSE.	26	$378,486			26	$378,486
FOOD	51	$215,054			51	$215,054
MOTOR VEH.	104	$191,521	29	$35,187	133	$226,708
APPAREL	72	$106,747			72	$106,747
HOME FURN.	74	$54,749			74	$54,749
EAT DRINK	123	$247,358	23	$14,982	146	$262,340
SPECIALTY	365	$289,113	87	$26,249	452	$315,362
SERVICES	496	$321,628	279	$51,159	775	$372,787
WHOLESALE	129	$210,658	79	$86,793	208	$297,451
MISC.	200	$165,432	154	$34,512	354	$199,944
* TOTAL *	1,708	$2,826,944	719	$289,845	2,427	$3,116,789

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$2,149,377			47	$26,243
BLDG. MTL.	84	$364,562			64	$163,959
GEN. MDSE.	74	$2,214,092	22	$326,528	33	$42,976
FOOD	108	$1,079,902			42	$45,910
MOTOR VEH.	218	$597,460	83	$157,400	82	$86,152
APPAREL	255	$755,221				
HOME FURN.	251	$577,430	51	$168,917	59	$29,062
EAT DRINK	474	$2,209,679	145	$820,923	113	$224,581
SPECIALTY	1,100	$1,789,286	135	$145,343	428	$138,009
SERVICES	1,389	$2,030,622	384	$436,446	724	$260,633
WHOLESALE	266	$1,182,737	91	$267,297	200	$182,290
MISC.	515	$716,078	187	$797,354	326	$111,764
* TOTAL *	4,794	$15,666,446	1,098	$3,120,208	2,118	$1,311,574

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	107	$2,175,620
BLDG. MTL.	148	$528,516
GEN. MDSE.	129	$2,583,596
FOOD	150	$1,125,812
MOTOR VEH.	383	$841,012
APPAREL	255	$755,221
HOME FURN.	361	$775,409
EAT DRINK	732	$3,255,183
SPECIALTY	1,663	$2,072,638
SERVICES	2,497	$2,727,701
WHOLESALE	557	$1,632,324
MISC.	1,028	$1,625,196
* TOTAL *	8,010	$20,098,228

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$759,205	20	$259,357	64	$50,691
BLDG. MTL.	20	$54,566	32	$59,798	45	$31,238
GEN. MDSE.			34	$117,324		
FOOD			26	$100,084	26	$15,104
MOTOR VEH.	71	$66,732	59	$84,550	81	$71,934
APPAREL	27	$14,174				
HOME FURN.			46	$41,533	46	$39,574
EAT DRINK	43	$58,425	61	$91,358	82	$65,980
SPECIALTY	107	$30,245	151	$82,426	237	$27,115
SERVICES	172	$67,667	223	$72,124	498	$91,709
WHOLESALE	38	$61,487	77	$207,392	173	$138,379
MISC.	112	$366,710	111	$263,111	257	$91,577
* TOTAL *	614	$1,479,211	840	$1,379,057	1,509	$623,301

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

JONES	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$1,069,253
BLDG. MTL.	97	$145,602
GEN. MDSE.	34	$117,324
FOOD	52	$115,188
MOTOR VEH.	211	$223,216
APPAREL	27	$14,174
HOME FURN.	92	$81,107
EAT DRINK	186	$215,763
SPECIALTY	495	$139,786
SERVICES	893	$231,500
WHOLESALE	288	$407,258
MISC.	480	$721,398
* TOTAL *	2,963	$3,481,569

KEOKUK	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$249,833
BLDG. MTL.	73	$85,179
GEN. MDSE.	20	$37,152
FOOD	55	$56,223
MOTOR VEH.	127	$115,083
APPAREL		
HOME FURN.	50	$51,654
EAT DRINK	135	$98,933
SPECIALTY	269	$62,306
SERVICES	680	$169,385
WHOLESALE	253	$339,217
MISC.	252	$118,546
* TOTAL *	1,985	$1,383,511

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$257,637	116	$121,641	137	$379,278
BLDG. MTL.	32	$75,749	61	$61,520	93	$137,269
GEN. MDSE.	41	$369,554	25	$37,916	66	$407,470
FOOD	29	$163,766	49	$47,372	78	$211,138
MOTOR VEH.	78	$158,362	132	$136,180	210	$294,542
APPAREL	45	$78,202			45	$78,202
HOME FURN.	45	$62,939	48	$30,731	93	$93,670
EAT DRINK	91	$207,510	125	$67,330	216	$274,840
SPECIALTY	212	$181,591	298	$76,095	510	$257,686
SERVICES	365	$165,066	482	$127,918	847	$292,984
WHOLESALE	143	$714,712	259	$412,612	402	$1,127,324
MISC.	105	$91,967	249	$109,457	354	$201,424
* TOTAL *	1,207	$2,527,055	1,844	$1,228,772	3,051	$3,755,827

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			45	$730,427	63	$124,724
BLDG. MTL.	34	$171,550	28	$152,056	47	$36,773
GEN. MDSE.	43	$401,463	42	$418,401		
FOOD	26	$114,251	40	$310,045	45	$180,651
MOTOR VEH.	117	$194,749	86	$237,973	121	$99,880
APPAREL	49	$70,283	55	$101,423		
HOME FURN.	68	$120,930	79	$114,335	42	$79,923
EAT DRINK	160	$270,367	199	$364,788	101	$89,876
SPECIALTY	268	$171,633	314	$526,651	284	$70,792
SERVICES	480	$259,894	601	$411,000	562	$207,841
WHOLESALE	68	$450,356	102	$235,807	221	$571,201
MISC.	157	$633,269	259	$350,104	301	$133,690
* TOTAL *	1,970	$2,858,745	1,850	$3,953,010	1,787	$1,595,351

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$855,151
BLDG. MTL.	109	$360,379
GEN. MDSE.	85	$819,864
FOOD	111	$604,947
MOTOR VEH.	324	$532,602
APPAREL	104	$171,706
HOME FURN.	189	$315,188
EAT DRINK	460	$725,031
SPECIALTY	866	$769,076
SERVICES	1,643	$878,735
WHOLESALE	391	$1,257,364
MISC.	717	$1,117,063
* TOTAL *	5,107	$8,407,106

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	106	$5,038,415	28	$923,393		
BLDG. MTL.	261	$2,346,411	42	$102,383		
GEN. MDSE.	215	$6,753,264	20	$65,366		
FOOD	268	$1,657,166	48	$385,196		
MOTOR VEH.	574	$1,675,140	126	$231,222	36	$11,743
APPAREL	543	$1,430,136	38	$45,111		
HOME FURN.	540	$1,668,856	85	$391,438		
EAT DRINK	1,148	$3,661,845	136	$465,381		
SPECIALTY	2,766	$4,908,899	437	$390,217	74	$5,006
SERVICES	4,055	$5,894,752	627	$390,817	136	$83,229
WHOLESALE	1,156	$5,583,652	166	$363,520	46	$272,986
MISC.	1,375	$2,446,882	292	$263,939	123	$149,705
* TOTAL *	13,007	$43,065,418	2,045	$4,017,983	415	$522,669

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			112	$109,239	246	$6,071,047
BLDG. MTL.			97	$278,553	400	$2,727,347
GEN. MDSE.			47	$73,838	282	$6,892,468
FOOD			52	$58,711	368	$2,101,073
MOTOR VEH.	25	$17,508	154	$246,717	915	$2,182,330
APPAREL			21	$1,783	602	$1,477,030
HOME FURN.			38	$4,458	663	$2,064,752
EAT DRINK	41	$70,856	190	$145,026	1,515	$4,343,108
SPECIALTY	92	$36,477	511	$120,019	3,880	$5,460,618
SERVICES	137	$57,116	860	$194,555	5,815	$6,620,469
WHOLESALE	30	$54,951	266	$225,906	1,664	$6,501,015
MISC.	113	$443,962	547	$305,981	2,450	$3,610,469
* TOTAL *	438	$680,870	2,895	$1,764,786	18,800	$50,051,726

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$126,660
BLDG. MTL.	37	$63,782
GEN. MDSE.	33	$71,321
FOOD		
MOTOR VEH.	93	$131,163
APPAREL	35	$10,895
HOME FURN.	44	$38,663
EAT DRINK	131	$167,265
SPECIALTY	243	$57,289
SERVICES	440	$94,941
WHOLESALE	119	$203,124
MISC.	175	$111,939
* TOTAL *	1,402	$1,077,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$662,287	24	$8,761	45	$671,048
BLDG. MTL.	20	$51,733			20	$51,733
GEN. MDSE.	23	$178,080			23	$178,080
FOOD						
MOTOR VEH.	75	$97,679	31	$45,154	106	$142,833
APPAREL	28	$37,005			28	$37,005
HOME FURN.	28	$22,313			28	$22,313
EAT DRINK	60	$91,421	37	$26,255	97	$117,676
SPECIALTY	147	$58,604	79	$19,427	226	$78,031
SERVICES	305	$86,459	135	$21,111	440	$107,570
WHOLESALE	31	$47,580	66	$104,114	97	$151,694
MISC.	97	$180,783	89	$27,216	186	$207,999
* TOTAL *	835	$1,513,944	461	$252,038	1,296	$1,765,982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$53,837	59	$53,837
BLDG. MTL.			46	$62,766	46	$62,766
GEN. MDSE.						
FOOD			32	$33,870	32	$33,870
MOTOR VEH.	37	$28,627	104	$75,663	141	$104,290
APPAREL	20	$40,680			20	$40,680
HOME FURN.			34	$37,084	34	$37,084
EAT DRINK	44	$48,459	84	$69,298	128	$117,757
SPECIALTY	64	$70,295	201	$29,156	265	$99,451
SERVICES	137	$65,090	383	$76,792	520	$141,882
WHOLESALE	29	$70,151	188	$204,742	217	$274,893
MISC.	129	$324,529	197	$166,254	326	$490,783
* TOTAL *	460	$647,831	1,328	$809,462	1,788	$1,457,293

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$37,113	30	$37,113
BLDG. MTL.	29	$82,214	22	$22,888	51	$105,102
GEN. MDSE.	37	$115,175			37	$115,175
FOOD						
MOTOR VEH.	48	$97,307	54	$38,484	102	$135,791
APPAREL	22	$33,740			22	$33,740
HOME FURN.	31	$20,186			31	$20,186
EAT DRINK	43	$47,967	39	$43,689	82	$91,656
SPECIALTY	107	$76,183	169	$22,236	276	$98,419
SERVICES	234	$119,191	254	$36,906	488	$156,097
WHOLESALE	44	$164,898	95	$65,557	139	$230,455
MISC.	95	$266,971	171	$68,710	266	$335,681
* TOTAL *	690	$1,023,832	834	$335,583	1,524	$1,359,415

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$745,153	52	$33,871	86	$779,024
BLDG. MTL.	52	$175,089	29	$46,075	81	$221,164
GEN. MDSE.	56	$690,847			56	$690,847
FOOD	45	$291,407			45	$291,407
MOTOR VEH.	127	$178,800	46	$18,860	173	$197,660
APPAREL	70	$114,582	29	$5,326	99	$119,908
HOME FURN.	68	$158,257			68	$158,257
EAT DRINK	173	$360,084	57	$23,994	230	$384,078
SPECIALTY	403	$292,404	218	$18,530	621	$310,934
SERVICES	544	$303,241	405	$124,126	949	$427,367
WHOLESALE	139	$440,810	139	$110,318	278	$551,128
MISC.	210	$244,144	248	$71,301	458	$315,445
* TOTAL *	1,921	$3,994,818	1,223	$452,401	3,144	$4,447,219

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$585,866			73	$122,435
BLDG. MTL.	28	$72,082	33	$232,848	47	$107,962
GEN. MDSE.	28	$256,146	32	$312,018	21	$57,894
FOOD	27	$163,014	32	$90,911	27	$25,551
MOTOR VEH.	76	$112,731	72	$123,132	96	$53,246
APPAREL	33	$49,497	47	$103,437		
HOME FURN.	49	$51,765	54	$138,460	27	$10,720
EAT DRINK	96	$207,492	62	$198,361	59	$51,955
SPECIALTY	174	$197,939	230	$212,963	224	$29,821
SERVICES	347	$239,029	278	$142,509	437	$99,551
WHOLESALE	80	$69,775	77	$148,114	158	$140,617
MISC.	71	$91,206	154	$381,757	141	$35,845
* TOTAL *	1,041	$2,096,542	1,071	$2,083,505	1,310	$735,597

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	105	$708,301
BLDG. MTL.	108	$412,892
GEN. MDSE.	81	$626,058
FOOD	86	$278,976
MOTOR VEH.	244	$289,109
APPAREL	80	$152,934
HOME FURN.	130	$200,945
EAT DRINK	217	$457,808
SPECIALTY	628	$440,223
SERVICES	1,062	$481,084
WHOLESALE	315	$358,506
MISC.	366	$508,808
* TOTAL *	3,422	$4,915,644

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$1,392,544	67	$57,422	93	$1,449,966
BLDG. MTL.	92	$379,625	37	$11,212	129	$390,837
GEN. MDSE.	75	$1,240,425	31	$45,630	106	$1,286,055
FOOD	65	$497,150	30	$18,354	95	$515,504
MOTOR VEH.	177	$310,627	87	$57,419	264	$368,046
APPAREL	128	$263,911			128	$263,911
HOME FURN.	155	$287,920	21	$28,810	176	$316,730
EAT DRINK	297	$728,642	78	$60,289	375	$788,931
SPECIALTY	613	$543,063	275	$40,197	888	$583,260
SERVICES	1,140	$718,086	426	$195,399	1,566	$913,485
WHOLESALE	219	$353,378	187	$235,134	406	$588,512
MISC.	300	$641,538	238	$64,220	538	$705,758
* TOTAL *	3,287	$7,356,909	1,477	$814,086	4,764	$8,170,995

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			44	$35,535	44	$35,535
BLDG. MTL.			34	$38,440	34	$38,440
GEN. MDSE.						
FOOD	20	$117,826	20	$20,899	40	$138,725
MOTOR VEH.	32	$77,931	44	$26,879	76	$104,810
APPAREL						
HOME FURN.						
EAT DRINK	53	$102,002	62	$39,949	115	$141,951
SPECIALTY	92	$47,162	136	$22,031	228	$69,193
SERVICES	198	$106,948	232	$67,727	430	$174,675
WHOLESALE	26	$50,353	91	$73,352	117	$123,705
MISC.	121	$534,430	135	$73,807	256	$608,237
* TOTAL *	542	$1,036,652	798	$398,619	1,340	$1,435,271

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$283,923	40	$283,923
BLDG. MTL.	34	$83,531	46	$43,915	80	$127,446
GEN. MDSE.	23	$56,632	20	$23,781	43	$80,413
FOOD	22	$33,872	25	$29,764	47	$63,636
MOTOR VEH.	48	$107,808	45	$51,306	93	$159,114
APPAREL	30	$37,228			30	$37,228
HOME FURN.	23	$29,148	23	$16,708	46	$45,856
EAT DRINK	46	$76,585	68	$58,009	114	$134,594
SPECIALTY	93	$36,757	162	$35,147	255	$71,904
SERVICES	202	$72,360	285	$76,265	487	$148,625
WHOLESALE	64	$149,957	130	$142,281	194	$292,238
MISC.	65	$160,857	143	$109,359	208	$270,216
* TOTAL *	650	$844,735	987	$870,458	1,637	$1,715,193

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$198,002	61	$76,889	85	$274,891
BLDG. MTL.			45	$43,542	45	$43,542
GEN. MDSE.	21	$60,469			21	$60,469
FOOD			41	$43,394	41	$43,394
MOTOR VEH.	57	$87,290	70	$50,729	127	$138,019
APPAREL	22	$14,187			22	$14,187
HOME FURN.			28	$14,618	28	$14,618
EAT DRINK	32	$76,326	146	$83,239	178	$159,565
SPECIALTY	88	$68,799	174	$43,099	262	$111,898
SERVICES	179	$66,567	354	$104,704	533	$171,271
WHOLESALE	51	$226,642	160	$191,008	211	$417,650
MISC.	102	$138,712	120	$64,939	222	$203,651
* TOTAL *	576	$936,994	1,199	$716,161	1,775	$1,653,155

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$239,417			23	$239,417
BLDG. MTL.						
GEN. MDSE.	24	$92,692			24	$92,692
FOOD						
MOTOR VEH.	40	$59,624	25	$18,800	65	$78,424
APPAREL	26	$22,691			26	$22,691
HOME FURN.	26	$48,179			26	$48,179
EAT DRINK	56	$44,859			56	$44,859
SPECIALTY	111	$70,646	65	$15,966	176	$86,612
SERVICES	226	$101,224	151	$60,214	377	$161,438
WHOLESALE	41	$47,395	50	$39,188	91	$86,583
MISC.	107	$180,168	132	$102,342	239	$282,510
* TOTAL *	680	$906,895	423	$236,510	1,103	$1,143,405

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$525,673	30	$52,687	60	$578,360
BLDG. MTL.	30	$41,715	24	$2,820	54	$44,535
GEN. MDSE.	22	$300,678			22	$300,678
FOOD	21	$158,611	23	$23,978	44	$182,589
MOTOR VEH.	85	$150,676	28	$22,826	113	$173,502
APPAREL	30	$59,033			30	$59,033
HOME FURN.	29	$57,698			29	$57,698
EAT DRINK	88	$139,764	54	$25,219	142	$164,983
SPECIALTY	184	$157,165	165	$30,694	349	$187,859
SERVICES	333	$157,928	237	$78,671	570	$236,599
WHOLESALE	97	$242,722	108	$96,788	205	$339,510
MISC.	156	$132,952	139	$104,286	295	$237,238
* TOTAL *	1,105	$2,124,615	808	$437,969	1,913	$2,562,534

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$1,096,865				
BLDG. MTL.	59	$248,219	23	$37,298		
GEN. MDSE.	51	$1,039,481				
FOOD	52	$384,459				
MOTOR VEH.	175	$271,744	20	$57,786	20	$13,197
APPAREL	91	$165,910				
HOME FURN.	127	$239,449	26	$8,514	20	$14,746
EAT DRINK	287	$640,963	39	$27,015	49	$28,410
SPECIALTY	577	$570,766	56	$20,296	60	$14,677
SERVICES	813	$632,513	138	$84,299	106	$35,941
WHOLESALE	120	$145,230	32	$63,998	43	$51,534
MISC.	345	$221,889	84	$143,049	112	$961,065
* TOTAL *	2,726	$5,657,488	413	$442,255	410	$1,119,570

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			29	$1,096,865
BLDG. MTL.	32	$28,334	114	$313,851
GEN. MDSE.	21	$20,786	72	$1,060,267
FOOD			52	$384,459
MOTOR VEH.	46	$39,826	261	$382,553
APPAREL			91	$165,910
HOME FURN.			173	$262,709
EAT DRINK	29	$28,281	399	$724,669
SPECIALTY	217	$13,761	910	$619,500
SERVICES	197	$41,411	1,254	$794,164
WHOLESALE	146	$180,559	341	$441,321
MISC.	223	$80,882	764	$1,406,885
* TOTAL *	911	$433,840	4,460	$7,653,153

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$402,615	55	$231,765	75	$634,380
BLDG. MTL.	38	$107,803	45	$42,924	83	$150,727
GEN. MDSE.			25	$30,642	25	$30,642
FOOD	21	$100,708	42	$63,032	63	$163,740
MOTOR VEH.	59	$86,825	105	$62,997	164	$149,822
APPAREL			27	$6,807	27	$6,807
HOME FURN.	37	$36,163	30	$27,188	67	$63,351
EAT DRINK	61	$120,327	153	$144,220	214	$264,547
SPECIALTY	140	$168,432	320	$82,018	460	$250,450
SERVICES	305	$103,173	576	$226,754	881	$329,927
WHOLESALE	106	$328,404	170	$181,530	276	$509,934
MISC.	133	$343,017	255	$86,795	388	$429,812
* TOTAL *	920	$1,797,467	1,803	$1,186,672	2,723	$2,984,139

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$9,624	22	$9,624
BLDG. MTL.	25	$43,970	24	$14,654	49	$58,624
GEN. MDSE.						
FOOD	--		21	$12,398	21	$12,398
MOTOR VEH.	37	$38,331	29	$12,450	66	$50,781
APPAREL	26	$33,338			26	$33,338
HOME FURN.	28	$11,098			28	$11,098
EAT DRINK	34	$35,588	39	$29,195	73	$64,783
SPECIALTY	87	$71,187	111	$33,635	198	$104,822
SERVICES	168	$77,850	179	$30,269	347	$108,119
WHOLESALE	41	$65,810	97	$126,232	138	$192,042
MISC.	107	$287,409	97	$53,582	204	$340,991
* TOTAL *	553	$664,581	619	$322,039	1,172	$986,620

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

PAGE CLASS	CLARINDA* NO. OF BUS.	 COMPUTED TAX	SHENANDOAH NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					40	$15,314
BLDG. MTL.	31	$55,435	44	$112,233	24	$9,672
GEN. MDSE.	20	$166,172				
FOOD			23	$45,962		
MOTOR VEH.	60	$68,651	79	$84,959	50	$20,213
APPAREL	27	$43,904	56	$99,152		
HOME FURN.	24	$62,971	24	$36,207	24	$5,554
EAT DRINK	71	$118,466	57	$56,290	26	$12,773
SPECIALTY	154	$152,845	198	$165,399	119	$10,305
SERVICES	253	$99,902	372	$158,117	185	$46,661
WHOLESALE	74	$273,668	91	$164,856	74	$120,739
MISC.	123	$404,459	215	$563,647	130	$42,882
* TOTAL *	837	$1,446,473	1,159	$1,486,822	672	$284,113

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	40	$15,314
BLDG. MTL.	99	$177,340
GEN. MDSE.	20	$166,172
FOOD	23	$45,962
MOTOR VEH.	189	$173,823
APPAREL	83	$143,056
HOME FURN.	72	$104,732
EAT DRINK	154	$187,529
SPECIALTY	471	$328,549
SERVICES	810	$304,680
WHOLESALE	239	$559,263
MISC.	468	$1,010,988
* TOTAL *	2,668	$3,217,408

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$151,554	63	$93,621	86	$245,175
BLDG. MTL.	20	$59,082	41	$73,500	61	$132,582
GEN. MDSE.	24	$81,124			24	$81,124
FOOD			25	$30,198	25	$30,198
MOTOR VEH.	43	$47,376	47	$29,131	90	$76,507
APPAREL						
HOME FURN.	21	$15,933			21	$15,933
EAT DRINK	50	$52,497	83	$51,299	133	$103,796
SPECIALTY	95	$56,973	158	$20,915	253	$77,888
SERVICES	230	$142,653	303	$66,003	533	$208,656
WHOLESALE	80	$50,366	96	$287,754	176	$338,120
MISC.	114	$138,502	156	$60,135	270	$198,637
* TOTAL *	700	$796,060	972	$712,556	1,672	$1,508,616

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$525,778	64	$110,602	91	$636,380
BLDG. MTL.	33	$77,014	69	$140,349	102	$217,363
GEN. MOSE.	24	$286,784	25	$31,393	49	$318,177
FOOD	21	$208,159	44	$50,656	65	$258,815
MOTOR VEH.	64	$84,188	124	$154,905	188	$239,093
APPAREL	53	$93,709			53	$93,709
HOME FURN.	47	$56,042	37	$40,367	84	$96,409
EAT DRINK	116	$296,601	165	$115,545	281	$412,146
SPECIALTY	212	$187,228	279	$85,999	491	$273,227
SERVICES	416	$282,811	604	$172,864	1,020	$455,675
WHOLESALE	122	$278,271	176	$213,642	298	$491,913
MISC.	168	$75,142	244	$83,183	412	$158,325
* TOTAL *	1,303	$2,451,727	1,831	$1,199,505	3,134	$3,651,232

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	92	$271,960
BLDG. MTL.	57	$60,804
GEN. MDSE.	24	$35,221
FOOD	41	$96,686
MOTOR VEH.	138	$92,214
APPAREL	39	$24,357
HOME FURN.	72	$60,146
EAT DRINK	151	$97,992
SPECIALTY	277	$95,084
SERVICES	517	$137,370
WHOLESALE	193	$190,881
MISC.	252	$121,165
* TOTAL *	1,853	$1,283,880

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	233	$16,528,148	27	$99,482		
BLDG. MTL.	501	$5,406,387	59	$270,495		
GEN. MDSE.	329	$10,054,300	66	$3,345,292		
FOOD	530	$4,483,515	74	$614,039	25	$297,103
MOTOR VEH.	1,292	$4,362,510	95	$221,133		
APPAREL	801	$3,035,895	256	$1,407,042		
HOME FURN.	960	$4,092,354	162	$350,273	26	$19,335
EAT DRINK	2,275	$7,126,531	290	$1,309,642	76	$225,994
SPECIALTY	5,150	$8,122,216	916	$1,292,657	205	$136,708
SERVICES	8,454	$17,267,383	962	$1,544,788	297	$229,311
WHOLESALE	2,311	$13,318,632	280	$964,403	47	$155,557
MISC.	2,778	$6,603,153	313	$752,488	117	$696,569
* TOTAL *	25,614	$100,401,024	3,500	$12,171,734	793	$1,760,577

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POLK	ALTOONA		ANKENY		CLIVE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			47	$260,892		
GEN. MDSE.			26	$433,713		
FOOD			55	$338,919		
MOTOR VEH.			79	$334,509		
APPAREL	30	$11,836	35	$48,558		
HOME FURN.	23	$9,059	64	$42,726		
EAT DRINK	46	$273,214	118	$393,403	35	$226,726
SPECIALTY	152	$62,954	392	$289,476	28	$53,206
SERVICES	237	$569,861	520	$346,184	56	$99,808
WHOLESALE	49	$166,381	129	$245,702	21	$2,493
MISC.	129	$741,758	239	$339,903	36	$50,032
* TOTAL *	666	$1,835,063	1,704	$3,073,935	176	$429,265

POLK	JOHNSTON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$92,016	329	$16,719,646
BLDG. MTL.			42	$172,156	660	$5,813,626
GEN. MDSE.			32	$100,070	451	$13,931,930
FOOD			29	$148,074	709	$5,812,795
MOTOR VEH.			59	$34,244	1,529	$4,893,696
APPAREL	30	$11,836			1,123	$4,503,331
HOME FURN.	23	$9,059	43	$18,473	1,297	$4,543,916
EAT DRINK	46	$273,214	77	$89,899	2,951	$9,743,452
SPECIALTY	152	$62,954	314	$61,357	7,236	$10,044,860
SERVICES	237	$569,861	544	$214,298	11,171	$20,333,656
WHOLESALE	49	$166,381	145	$389,409	3,026	$15,335,474
MISC.	129	$741,758	637	$692,588	4,318	$10,389,996
* TOTAL *	666	$1,835,063	1,928	$1,843,197	34,800	$122,066,378

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$1,844,625			122	$712,174
BLDG. MTL.	81	$186,662			98	$153,949
GEN. MDSE.	83	$1,760,527			28	$248,936
FOOD	139	$1,185,434			63	$101,224
MOTOR VEH.	326	$824,513	23	$35,302	216	$316,038
APPAREL	149	$366,830			31	$24,732
HOME FURN.	151	$558,277			48	$68,528
EAT DRINK	537	$1,983,384	31	$35,585	224	$290,639
SPECIALTY	930	$1,007,650	46	$17,697	486	$211,982
SERVICES	1,519	$1,371,924	59	$10,757	886	$373,430
WHOLESALE	300	$402,675	20	$5,858	240	$569,060
MISC.	467	$344,444	39	$96,704	337	$349,027
* TOTAL *	4,714	$11,836,945	218	$201,903	2,779	$3,419,719

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	154	$2,556,799
BLDG. MTL.	179	$340,611
GEN. MDSE.	111	$2,009,463
FOOD	202	$1,286,658
MOTOR VEH.	565	$1,175,853
APPAREL	180	$391,562
HOME FURN.	199	$626,805
EAT DRINK	792	$2,309,608
SPECIALTY	1,462	$1,237,329
SERVICES	2,464	$1,756,111
WHOLESALE	560	$977,593
MISC.	843	$790,175
* TOTAL *	7,711	$15,458,567

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

POWESHIEK CLASS	GRINNELL NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$954,965	72	$361,450	96	$1,316,415
BLDG. MTL.	26	$96,849	42	$81,366	68	$178,215
GEN. MDSE.	34	$370,452	29	$35,311	63	$405,763
FOOD	36	$199,841	22	$48,981	58	$248,822
MOTOR VEH.	69	$126,366	113	$168,339	182	$294,705
APPAREL	72	$77,676			72	$77,675
HOME FURN.	24	$40,615	32	$29,972	56	$70,587
EAT DRINK	82	$171,912	115	$141,194	197	$313,106
SPECIALTY	200	$163,252	237	$49,236	437	$212,488
SERVICES	353	$189,928	439	$178,396	792	$368,324
WHOLESALE	119	$236,277	162	$321,551	281	$557,828
MISC.	115	$73,777	220	$187,632	335	$261,409
* TOTAL *	1,154	$2,701,910	1,483	$1,603,428	2,637	$4,305,338

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$191,853
BLDG. MTL.	32	$39,542
GEN. MDSE.		
FOOD	25	$36,164
MOTOR VEH.	75	$92,826
APPAREL		
HOME FURN.		
EAT DRINK	49	$33,483
SPECIALTY	129	$27,053
SERVICES	328	$69,554
WHOLESALE	73	$100,182
MISC.	128	$113,567
* TOTAL *	888	$704,224

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$165,962	76	$118,701	96	$284,663
BLDG. MTL.			65	$83,124	65	$83,124
GEN. MDSE.			47	$52,848	47	$52,848
FOOD			34	$43,304	34	$43,304
MOTOR VEH.	53	$69,287	99	$114,608	152	$183,895
APPAREL			21	$7,472	21	$7,472
HOME FURN.	22	$9,520			22	$9,520
EAT DRINK	33	$35,570	106	$100,598	139	$136,168
SPECIALTY	92	$49,125	243	$83,289	335	$132,414
SERVICES	157	$45,749	469	$147,024	626	$192,773
WHOLESALE	50	$88,187	181	$217,799	231	$305,986
MISC.	115	$177,453	250	$111,924	365	$289,377
* TOTAL *	542	$640,853	1,591	$1,080,691	2,133	$1,721,544

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$4,266,933	26	$674,118		
BLDG. MTL.	187	$1,194,689	49	$413,540		
GEN. MDSE.	192	$4,189,791	45	$1,375,745		
FOOD	221	$1,228,706	81	$538,692		
MOTOR VEH.	503	$1,286,959	135	$231,457		
APPAREL	456	$1,383,400	96	$223,914		
HOME FURN.	443	$1,742,593	90	$227,046		
EAT DRINK	978	$3,031,823	223	$940,903	21	$27,909
SPECIALTY	2,114	$3,200,525	582	$609,435	95	$12,424
SERVICES	2,971	$3,226,970	776	$1,663,287	115	$20,676
WHOLESALE	812	$3,405,025	230	$879,794		
MISC.	1,127	$2,386,001	292	$450,416	93	$63,130
* TOTAL *	10,083	$30,543,415	2,625	$8,228,347	324	$124,139

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			89	$80,673	194	$5,021,724
BLDG. MTL.	20	$82,707	60	$45,082	316	$1,736,018
GEN. MDSE.			34	$52,766	271	$5,618,302
FOOD			27	$46,259	329	$1,813,657
MOTOR VEH.			113	$356,560	751	$1,874,976
APPAREL					552	$1,607,314
HOME FURN.			40	$32,999	573	$2,002,638
EAT DRINK	39	$43,056	161	$310,219	1,422	$4,353,910
SPECIALTY	108	$44,460	455	$73,269	3,354	$3,940,113
SERVICES	157	$89,493	641	$227,236	4,660	$5,227,662
WHOLESALE	63	$244,249	182	$230,449	1,287	$4,759,517
MISC.	101	$237,412	454	$248,357	2,067	$3,385,316
* TOTAL *	488	$741,377	2,256	$1,703,869	15,776	$41,341,147

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			66	$39,516	66	$39,516
BLDG. MTL.	48	$62,416	45	$41,265	93	$103,681
GEN. MDSE.	28	$172,315			28	$172,315
FOOD	25	$147,286	25	$7,161	50	$154,447
MOTOR VEH.	63	$128,714	73	$54,528	136	$183,242
APPAREL	38	$56,206			38	$56,206
HOME FURN.	44	$51,326	23	$7,258	67	$58,584
EAT DRINK	76	$128,004	97	$73,783	173	$201,787
SPECIALTY	193	$148,818	162	$47,255	355	$196,073
SERVICES	305	$139,821	382	$71,551	687	$211,372
WHOLESALE	88	$155,149	152	$164,840	240	$319,989
MISC.	133	$512,574	209	$69,227	342	$581,801
* TOTAL *	1,041	$1,702,629	1,234	$576,384	2,275	$2,279,013

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$255,044	24	$204,567
BLDG. MTL.			23	$61,149	30	$67,271
GEN. MDSE.						
FOOD						
MOTOR VEH.	32	$40,952	40	$118,610	30	$50,534
APPAREL	25	$26,908	28	$42,283		
HOME FURN.			46	$59,727	20	$24,175
EAT DRINK	52	$53,121	24	$40,197	29	$34,752
SPECIALTY	73	$32,391	117	$56,033	83	$35,149
SERVICES	181	$55,836	186	$55,443	188	$104,778
WHOLESALE	44	$89,008	57	$183,878	48	$120,311
MISC.	113	$212,543	104	$130,107	99	$115,475
* TOTAL *	520	$510,759	649	$1,002,471	551	$757,012

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$84,923	124	$544,534
BLDG. MTL.	55	$130,079	47	$40,258	155	$298,757
GEN. MDSE.			23	$19,920	23	$19,920
FOOD			37	$27,051	37	$27,051
MOTOR VEH.	52	$124,695	86	$129,041	240	$463,832
APPAREL					53	$69,191
HOME FURN.	49	$56,427	53	$60,082	168	$200,411
EAT DRINK	36	$82,091	80	$61,663	221	$271,824
SPECIALTY	157	$142,705	300	$38,766	730	$305,044
SERVICES	265	$91,069	628	$117,125	1,448	$424,251
WHOLESALE	79	$231,646	285	$382,900	513	$1,007,743
MISC.	208	$338,693	298	$205,296	822	$1,002,114
* TOTAL *	901	$1,197,405	1,913	$1,167,025	4,534	$4,634,672

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

STORY	AMES		NEVADA*		STORY CITY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$1,325,076				
BLDG. MTL.	65	$345,447	20	$67,608		
GEN. MDSE.	94	$2,341,319				
FOOD	102	$666,166	23	$93,556		
MOTOR VEH.	180	$413,351	47	$80,650	41	$47,393
APPAREL	198	$570,668				
HOME FURN.	184	$477,788	31	$48,263	20	$11,064
EAT DRINK	396	$1,433,438	37	$59,393	27	$60,257
SPECIALTY	935	$1,024,028	141	$70,769	104	$47,363
SERVICES	1,132	$1,647,303	276	$141,206	129	$49,592
WHOLESALE	272	$355,148	74	$341,204	31	$79,720
MISC.	400	$405,027	144	$574,667	116	$237,540
* TOTAL *	3,983	$11,004,759	793	$1,477,316	468	$532,929

STORY	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	100	$143,471	125	$1,468,547
BLDG. MTL.	79	$69,491	164	$482,546
GEN. MDSE.	31	$54,854	125	$2,396,173
FOOD	48	$55,640	173	$815,362
MOTOR VEH.	95	$71,955	363	$613,349
APPAREL			198	$570,668
HOME FURN.	48	$68,276	283	$605,391
EAT DRINK	144	$134,438	604	$1,687,526
SPECIALTY	472	$244,955	1,652	$1,387,115
SERVICES	621	$268,834	2,158	$2,106,935
WHOLESALE	227	$120,724	604	$896,796
MISC.	325	$151,742	985	$1,368,976
* TOTAL *	2,190	$1,384,380	7,434	$14,399,384

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$557,632	63	$557,632
BLDG. MTL.			85	$111,963	85	$111,963
GEN. MDSE.			37	$159,623	37	$159,623
FOOD			63	$222,936	63	$222,936
MOTOR VEH.	35	$38,278	143	$108,075	178	$146,353
APPAREL			31	$24,019	31	$24,019
HOME FURN.	20	$34,151	58	$36,417	78	$70,568
EAT DRINK	34	$38,170	177	$178,474	211	$216,644
SPECIALTY	71	$42,603	272	$49,986	343	$92,589
SERVICES	151	$40,155	671	$177,651	822	$217,806
WHOLESALE	48	$301,176	254	$360,069	302	$661,245
MISC.	128	$211,760	219	$135,971	347	$347,731
* TOTAL *	487	$706,293	2,073	$2,122,816	2,560	$2,829,109

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$76,550
BLDG. MTL.	61	$55,107
GEN. MDSE.	21	$35,147
FOOD	33	$48,088
MOTOR VEH.	69	$49,811
APPAREL	24	$24,724
HOME FURN.	21	$2,123
EAT DRINK	76	$58,753
SPECIALTY	223	$48,473
SERVICES	388	$84,542
WHOLESALE	108	$178,478
MISC.	129	$18,165
* TOTAL *	1,224	$679,961

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

UNION CLASS	CRESTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	26	$407,155	34	$33,404	60	$440,559
BLDG. MTL.			20	$20,013	20	$20,013
GEN. MDSE.	31	$379,737			31	$379,737
FOOD	35	$262,302			35	$262,302
MOTOR VEH.	81	$124,604	44	$19,718	125	$144,322
APPAREL	33	$46,210			33	$46,210
HOME FURN.	44	$71,828			44	$71,828
EAT DRINK	101	$230,821	37	$19,131	138	$249,952
SPECIALTY	234	$209,367	117	$7,116	351	$216,483
SERVICES	417	$213,717	141	$46,534	558	$260,251
WHOLESALE	47	$111,007	57	$25,002	104	$136,009
MISC.	175	$164,834	110	$46,424	285	$211,258
* TOTAL *	1,224	$2,221,582	560	$217,342	1,784	$2,438,924

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	71	$46,608
BLDG. MTL.	25	$39,139
GEN. MDSE.	53	$32,009
FOOD	52	$51,880
MOTOR VEH.	91	$34,021
APPAREL		
HOME FURN.	39	$18,100
EAT DRINK	89	$53,975
SPECIALTY	254	$45,067
SERVICES	462	$71,252
WHOLESALE	135	$60,573
MISC.	186	$110,453
* TOTAL *	1,457	$563,077

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,057,873	67	$28,701	108	$1,086,574
BLDG. MTL.	60	$452,238	46	$50,643	106	$502,881
GEN. MDSE.	45	$1,116,840			45	$1,116,840
FOOD	64	$519,895	25	$14,243	89	$534,138
MOTOR VEH.	211	$336,024	85	$71,340	296	$407,364
APPAREL	91	$160,983			91	$160,983
HOME FURN.	136	$255,625	23	$1,837	159	$257,462
EAT DRINK	268	$598,194	58	$35,773	326	$633,967
SPECIALTY	683	$598,509	250	$19,950	933	$618,459
SERVICES	1,158	$670,584	411	$83,327	1,569	$753,911
WHOLESALE	173	$396,404	91	$111,406	264	$507,810
MISC.	314	$245,797	181	$47,263	495	$293,060
* TOTAL *	3,244	$6,408,966	1,237	$464,483	4,481	$6,873,449

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$77,680				
GEN. MDSE.	26	$256,787				
FOOD	22	$261,851				
MOTOR VEH.	92	$211,042	25	$54,775		
APPAREL	37	$53,594				
HOME FURN.	42	$47,649				
EAT DRINK	100	$260,550	23	$21,015		
SPECIALTY	309	$110,743	35	$7,847	101	$16,256
SERVICES	506	$214,603	155	$34,023	135	$37,990
WHOLESALE	98	$218,855				
MISC.	150	$375,378	84	$155,944	104	$161,072
* TOTAL *	1,405	$2,088,732	322	$273,604	340	$215,318

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$18,345	46	$18,345
BLDG. MTL.	32	$51,898	55	$129,578
GEN. MDSE.			26	$256,787
FOOD	28	$26,637	50	$288,488
MOTOR VEH.	67	$53,074	184	$318,891
APPAREL			37	$53,594
HOME FURN.	29	$4,853	71	$52,502
EAT DRINK	64	$32,212	187	$313,777
SPECIALTY	298	$29,374	743	$164,220
SERVICES	436	$130,859	1,232	$417,975
WHOLESALE	111	$82,560	209	$301,415
MISC.	217	$74,948	555	$767,342
* TOTAL *	1,328	$504,760	3,395	$3,082,414

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			82	$133,730	82	$133,730
BLDG. MTL.	36	$122,710	52	$88,224	88	$210,934
GEN. MDSE.	26	$253,793	33	$58,921	59	$312,714
FOOD	30	$187,548	39	$54,731	69	$242,279
MOTOR VEH.	81	$94,382	98	$101,179	179	$195,561
APPAREL	40	$113,814			40	$113,814
HOME FURN.	63	$75,974	45	$23,041	108	$99,015
EAT DRINK	88	$149,705	106	$119,068	194	$268,773
SPECIALTY	253	$130,614	338	$118,072	591	$248,686
SERVICES	359	$174,650	671	$197,729	1,030	$372,379
WHOLESALE	137	$400,678	211	$341,619	348	$742,297
MISC.	169	$439,893	319	$198,225	488	$638,118
* TOTAL *	1,282	$2,143,761	1,994	$1,434,539	3,276	$3,578,300

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$126,133
BLDG. MTL.	50	$68,463
GEN. MDSE.		
FOOD	42	$63,794
MOTOR VEH.	95	$90,517
APPAREL		
HOME FURN.	28	$14,017
EAT DRINK	81	$48,607
SPECIALTY	254	$51,902
SERVICES	388	$80,706
WHOLESALE	146	$101,538
MISC.	183	$84,795
* TOTAL *	1,321	$730,472

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,232,170	129	$232,507	176	$1,464,677
BLDG. MTL.	89	$486,220	65	$51,187	154	$537,407
GEN. MDSE.	84	$2,074,928	27	$42,332	111	$2,117,260
FOOD	56	$458,902	70	$61,344	126	$520,246
MOTOR VEH.	196	$454,103	77	$117,457	273	$571,560
APPAREL	165	$383,600			165	$383,600
HOME FURN.	143	$384,159	56	$8,727	199	$392,886
EAT DRINK	365	$871,903	124	$101,160	489	$973,063
SPECIALTY	571	$588,539	266	$39,850	837	$628,389
SERVICES	1,187	$768,939	682	$218,322	1,869	$987,261
WHOLESALE	325	$1,017,517	206	$358,181	531	$1,375,698
MISC.	370	$498,124	354	$190,065	724	$688,189
* TOTAL *	3,598	$9,219,104	2,056	$1,421,132	5,654	$10,640,236

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			46	$232,489	46	$232,489
BLDG. MTL.	25	$38,130	41	$59,976	66	$98,106
GEN. MDSE.			23	$110,318	23	$110,318
FOOD	35	$96,301	35	$47,946	70	$144,247
MOTOR VEH.	48	$54,595	76	$88,158	124	$142,753
APPAREL			24	$14,698	24	$14,698
HOME FURN.	30	$35,561	40	$48,372	70	$83,933
EAT DRINK	36	$64,700	78	$85,738	114	$150,438
SPECIALTY	115	$35,654	194	$101,290	309	$136,944
SERVICES	194	$79,086	408	$233,697	602	$312,783
WHOLESALE	42	$28,202	149	$204,043	191	$232,245
MISC.	65	$193,263	187	$155,409	252	$348,672
* TOTAL *	590	$625,492	1,301	$1,382,134	1,891	$2,007,626

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$356,141	79	$115,108	107	$471,249
BLDG. MTL.	32	$94,534	44	$83,552	76	$178,086
GEN. MDSE.	27	$506,442			27	$506,442
FOOD	33	$158,667	50	$48,692	83	$207,359
MOTOR VEH.	78	$107,261	83	$71,321	161	$178,582
APPAREL	64	$153,296			64	$153,296
HOME FURN.	68	$99,611	27	$35,768	95	$135,379
EAT DRINK	134	$252,576	125	$73,794	259	$326,370
SPECIALTY	272	$268,846	223	$16,973	495	$285,819
SERVICES	369	$247,156	506	$158,050	875	$405,206
WHOLESALE	88	$169,969	150	$236,894	238	$406,863
MISC.	134	$177,609	236	$142,407	370	$320,016
* TOTAL *	1,327	$2,592,108	1,523	$982,559	2,850	$3,574,667

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$2,981,693	97	$413,703	168	$3,395,396
BLDG. MTL.	170	$1,204,076	94	$126,715	264	$1,330,791
GEN. MDSE.	85	$3,665,041	30	$67,554	115	$3,732,595
FOOD	213	$1,697,284	59	$42,411	272	$1,739,695
MOTOR VEH.	440	$1,037,599	149	$175,348	589	$1,212,947
APPAREL	333	$1,497,123			333	$1,497,123
HOME FURN.	295	$799,654	46	$16,059	341	$815,713
EAT DRINK	851	$2,073,211	169	$146,370	1,020	$2,219,581
SPECIALTY	1,440	$1,746,291	309	$84,186	1,749	$1,830,477
SERVICES	2,644	$2,531,355	647	$139,357	3,291	$2,670,712
WHOLESALE	818	$2,675,106	209	$175,352	1,027	$2,850,458
MISC.	915	$1,810,917	356	$124,231	1,271	$1,935,148
* TOTAL *	8,275	$23,719,350	2,165	$1,511,286	10,440	$25,230,636

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$321,200
BLDG. MTL.	53	$72,971
GEN. MDSE.	33	$31,127
FOOD	25	$43,434
MOTOR VEH.	59	$32,316
APPAREL		
HOME FURN.	42	$21,474
EAT DRINK	89	$59,113
SPECIALTY	201	$42,673
SERVICES	324	$89,287
WHOLESALE	144	$206,801
MISC.	172	$43,988
* TOTAL *	1,193	$964,384

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1987

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$44,454	20	$143,971
BLDG. MTL.	36	$58,722	23	$40,096		
GEN. MDSE.						
FOOD						
MOTOR VEH.	48	$47,701	43	$62,474	29	$23,452
APPAREL	20	$17,141				
HOME FURN.			26	$30,588	24	$25,733
EAT DRINK	45	$40,217	37	$33,407	32	$52,066
SPECIALTY	96	$43,772	71	$35,334	68	$53,367
SERVICES	222	$150,842	175	$212,702	180	$51,373
WHOLESALE	53	$49,071	32	$69,709	54	$96,823
MISC.	91	$272,648	108	$202,716	98	$193,768
* TOTAL *	611	$680,114	535	$731,480	505	$640,553

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$27,268	82	$215,693
BLDG. MTL.			59	$98,818
GEN. MDSE.				
FOOD				
MOTOR VEH.	47	$46,748	167	$180,375
APPAREL			20	$17,141
HOME FURN.			50	$56,321
EAT DRINK	50	$24,715	164	$150,405
SPECIALTY	128	$74,973	363	$207,446
SERVICES	228	$45,527	805	$460,444
WHOLESALE	108	$89,735	247	$305,338
MISC.	158	$206,080	455	$875,212
* TOTAL *	761	$515,046	2,412	$2,567,193
LATE FILERS	21,131	$7,467,538		
* GRAND TOTAL *	375,315	$623,226,261		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENTS	245	$12,986,210	$507,612	.08
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	3,140	$559,513,338	$22,375,672	3.55
ELECTRIC AND GAS UTILITIES	2,311	$1,648,534,840	$65,939,965	10.47
WATER AND SANITATION UTILITIES	2,632	$115,801,991	$4,647,096	.74
TRANSPORTATION COMPANIES	1,374	$39,516,059	$1,614,596	.26
* GROUP TOTALS *	9,457	$2,363,366,228	$94,577,329	15.02
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,719	$519,555,683	$20,780,208	3.30
PAINT AND GLASS STORES	851	$44,085,968	$1,763,148	.28
HARDWARE STORES	3,027	$197,652,958	$7,905,153	1.26
GARDEN SUPPLY STORES	1,852	$47,875,953	$1,915,002	.30
MOBILE HOME DEALERS	252	$1,057,004	$42,284	.01
* GROUP TOTALS *	9,701	$810,227,566	$32,405,795	5.15
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,319	$1,134,954,368	$45,398,093	7.21
VARIETY STORES	1,171	$449,056,292	$17,962,174	2.85
MISCELLANEOUS GENERAL MERCHANDISE STORES	3,945	$334,486,636	$13,387,865	2.13
* GROUP TOTALS *	6,435	$1,918,497,296	$76,748,132	12.19

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	5,530	$873,511,460	$35,015,322	5.56
MEAT AND FISH MARKETS	196	$544,159	$21,758	.00
FRUIT AND VEGETABLE MARKETS	53	$627,058	$25,079	.00
CONFECTIONERY STORES	453	$7,938,850	$317,306	.05
DAIRY PRODUCT STORES	295	$6,986,746	$279,139	.04
BAKERIES	603	$6,263,164	$250,528	.04
MISCELLANEOUS FOOD STORES	935	$5,964,952	$238,544	.04
* GROUP TOTALS *	8,065	$901,836,389	$36,147,676	5.74
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	3,441	$210,098,523	$8,704,807	1.38
AUTOMOTIVE PARTS	4,956	$264,105,669	$10,564,161	1.68
GAS STATIONS	10,336	$314,389,563	$12,573,570	2.00
RECREATIONAL VEHICLES	2,003	$60,772,573	$2,430,856	.39
* GROUP TOTALS *	20,736	$849,366,328	$34,273,394	5.44
		APPAREL GROUP		
MEN S AND BOY S APPAREL STORES	790	$65,484,607	$2,618,947	.42
WOMEN S APPAREL STORES	3,125	$195,739,136	$7,829,240	1.24
FAMILY AND CHILDREN S APPAREL STORES	1,782	$106,881,672	$4,274,170	.68

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	1,929	$110,122,855	$4,402,977	.70
OTHER APPAREL STORES	1,163	$32,891,194	$1,314,873	.21
* GROUP TOTALS *	8,789	$511,119,464	$20,440,207	3.25
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,643	$208,116,699	$8,322,774	1.32
HOME FURNISHING STORES	2,302	$66,449,756	$2,657,007	.42
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,632	$271,664,356	$10,864,905	1.73
* GROUP TOTALS *	11,577	$546,230,811	$21,844,686	3.47
EATING AND DRINKING PLACES GROUP				
EATING PLACES	18,763	$1,177,359,895	$47,072,644	7.48
DRINKING PLACES	9,288	$235,954,988	$9,429,018	1.50
* GROUP TOTALS *	28,051	$1,413,314,883	$56,501,662	8.97
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,881	$212,130,501	$8,484,746	1.35
LIQUOR STORES	776	$59,244,204	$2,369,787	.38
USED MERCHANDISE STORES	8,216	$57,404,443	$2,295,982	.36
SPORTING GOODS STORES	6,591	$82,673,857	$3,305,542	.52
BOOKS AND STATIONERY STORES	2,030	$64,992,809	$2,598,937	.41
JEWELRY STORES	2,390	$97,142,718	$3,885,444	.62

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	10,519	$47,962,792	$1,918,287	.30
GIFT AND NOVELTY SHOPS	3,423	$61,528,088	$2,459,828	.39
MAIL ORDER STORES	1,043	$32,035,492	$1,281,407	.20
VENDING MACHINES	1,022	$45,471,129	$1,817,262	.29
DIRECT SELLING	6,732	$46,183,341	$1,847,280	.29
FUEL AND ICE DEALERS	1,392	$50,888,170	$2,035,519	.32
FLORISTS	2,753	$52,566,060	$2,101,571	.33
OTHER SPECIALTY SHOPS	15,433	$314,586,146	$12,577,794	2.00
* GROUP TOTALS *	65,201	$1,224,809,700	$48,979,386	7.78

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,696	$74,879,157	$2,994,549	.48
HOTELS AND OTHER LODGING PLACES	3,108	$229,360,501	$9,173,355	1.46
LAUNDRY AND CLEANING	4,250	$84,943,998	$3,396,123	.54
PHOTOGRAPHIC STUDIOS	2,779	$33,802,771	$1,351,201	.21
BEAUTY SHOPS	20,735	$114,178,680	$4,564,870	.73
BARBER SHOPS	4,571	$26,697,129	$1,067,246	.17
SHOE REPAIR SHOPS	561	$3,933,892	$157,346	.02
FUNERAL HOMES	1,764	$47,179,604	$1,887,127	.30
OTHER PERSONAL SERVICES	2,988	$21,268,475	$850,324	.14
BUILDING MAINTENANCE	2,297	$23,768,525	$950,600	.15
EMPLOYMENT AGENCIES	303	$11,009,085	$440,364	.07

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	7,836	$232,497,041	$9,299,943	1.48
AUTOMOBILE RENTAL AND STORAGE	692	$38,483,976	$1,539,360	.24
AUTOMOBILE REPAIR AND SERVICES	18,836	$292,084,839	$11,678,928	1.85
ELECTRICAL REPAIR	4,291	$63,846,442	$2,553,214	.41
WATCH, JEWELRY REPAIR	214	$1,289,587	$51,580	.01
FURNITURE REPAIR	3,417	$9,835,840	$393,345	.06
MISCELLANEOUS REPAIR	13,579	$178,903,257	$7,133,182	1.13
MOTION PICTURE THEATRES	757	$36,370,894	$1,454,770	.23
AMUSEMENT PARKS AND SERVICES	8,304	$185,101,626	$7,400,109	1.18
EDUCATION INSTITUTIONS	994	$28,755,660	$1,149,997	.18
OTHER SERVICES	4,849	$201,283,169	$8,050,056	1.28
* GROUP TOTALS *	110,821	$1,939,474,148	$77,537,589	12.31
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	1,396	$58,890,408	$2,355,615	.37
FURNITURE AND HOME FURNISHINGS	130	$5,473,617	$218,946	.03
CONSTRUCTION MATERIALS	5,889	$426,650,591	$17,053,032	2.71
FARM AND CONSTRUCTION MACHINERY	12,162	$953,852,762	$38,161,181	6.06
MISCELLANEOUS DURABLE GOODS	1,275	$50,528,130	$2,021,095	.32
APPAREL, PIECE GOODS	97	$4,669,257	$186,769	.03

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	1,137	$59,384,073	$2,376,917	.38
MISCELLANEOUS NONDURABLE GOODS	10,111	$342,113,297	$13,685,491	2.17
* GROUP TOTALS *	32,197	$1,901,562,135	$76,059,046	12.08

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	4,855	$56,532,307	$2,263,660	.36
MINING	346	$27,079,864	$1,083,024	.17
GENERAL CONTRACTORS	4,953	$83,820,350	$3,352,660	.53
PLUMBING AND HEATING CONTRACTORS	6,165	$132,502,509	$5,303,326	.84
PAINTING CONTRACTORS	2,795	$19,560,547	$782,413	.12
ELECTRICAL CONTRACTORS	4,301	$92,856,447	$3,720,749	.59
CARPENTRY CONTRACTORS	2,994	$27,446,683	$1,097,820	.17
OTHER SPECIAL TRADE CONTRACTORS	3,948	$79,873,990	$3,194,839	.51
FOOD MANUFACTURERS	959	$18,539,546	$741,927	.12
APPAREL AND TEXTILE MANUFACTURERS	195	$6,678,940	$267,153	.04
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,082	$33,262,003	$1,329,939	.21
PUBLISHERS OF BOOKS AND NEWSPAPERS	852	$12,733,470	$509,265	.08
COMMERCIAL PRINTERS	2,499	$108,610,183	$4,344,346	.69
NONMETALLIC PRODUCT MANUFACTURERS	1,963	$66,396,591	$2,658,455	.42

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,791	$158,103,315	$6,324,114	1.00
MISCELLANEOUS MANUFACTURERS	651	$19,397,318	$775,889	.12
TEMPORARY RETAILERS	2,060	$65,934,654	$1,986,630	.32
* GROUP TOTALS *	42,909	$1,009,323,717	$39,736,209	6.31
* LATE FILERS *	21,131	$186,688,693	$7,467,538	1.19
** GRAND TOTAL **	375,315	$15,588,803,568	$623,226,261	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

USE TAX

IOWA DEPARTMENT OF REVENUE
COUNTY TREASURER USE TAX REPORT
Fiscal Year 1987

#	COUNTY	UNITS	AMOUNT	#	COUNTY	UNITS	AMOUNT
01	ADAIR	2,012	294,389.81	52	JOHNSON	16,371	2,947,032.28
02	ADAMS	1,214	130,247.60	53	JONES	4,282	583,015.14
03	ALLAMAKEE	3,251	443,856.03	54	KEOKUK	2,975	424,263.82
04	APPANOOSE	3,354	384,398.15	55	KOSSUTH	3,798	602,896.48
05	AUDUBON	1,642	251,892.90	56	LEE	9,781	1,313,361.02
06	BENTON	4,988	655,044.70	57	LINN	41,400	6,781,898.41
07	BLACK HAWK	27,276	3,883,090.54	58	LOUISA	3,169	403,655.96
08	BOONE	5,779	814,506.78	59	LUCAS	2,329	318,787.06
09	BREMER	4,790	700,021.39	60	LYON	2,261	307,917.79
10	BUCHANAN	4,843	602,211.43	61	MADISON	3,029	396,697.02
11	BUENA VISTA	4,308	648,339.84	62	MAHASKA	5,299	713,215.25
12	BUTLER	3,522	434,529.03	63	MARION	6,999	1,042,262.03
13	CALHOUN	2,301	346,052.34	64	MARSHALL	9,446	1,288,676.66
14	CARROLL	4,416	757,013.72	65	MILLS	3,299	461,501.22
15	CASS	3,717	594,451.38	66	MITCHELL	2,317	323,157.69
16	CEDAR	4,016	602,391.39	67	MONONA	2,417	315,478.57
17	CERRO GORDO	11,090	1,571,780.54	68	MONROE	1,831	224,122.32
18	CHEROKEE	3,251	467,243.51	69	MONTGOMERY	3,033	413,442.69
19	CHICKASAW	3,176	392,854.37	70	MUSCATINE	11,085	1,490,416.83
20	CLARKE	2,095	270,710.53	71	O'BRIEN	3,064	477,478.64
21	CLAY	3,882	549,771.49	72	OSCEOLA	1,525	214,434.53
22	CLAYTON	4,386	627,613.45	73	PAGE	3,667	515,316.39
23	CLINTON	12,531	1,739,284.37	74	PALO ALTO	2,085	304,336.46
24	CRAWFORD	4,325	557,830.66	75	PLYMOUTH	4,772	771,165.31
25	DALLAS	7,242	999,146.28	76	POCAHONTAS	2,008	301,172.81
26	DAVIS	1,901	220,949.09	77	POLK	78,811	13,850,223.46
27	DECATUR	1,939	224,868.32	78	POTTAWATTAMIE	22,934	3,001,262.30
28	DELAWARE	4,049	601,903.36	79	POWESHIEK	4,416	698,775.82
29	DES MOINES	11,364	1,546,459.46	80	RINGGOLD	1,184	156,723.72
30	DICKINSON	3,481	542,260.77	81	SAC	2,641	384,920.52
31	DUBUQUE	18,230	2,780,052.66	82	SCOTT	36,932	6,186,435.47
32	EMMET	2,564	353,800.01	83	SHELBY	2,764	463,189.18
33	FAYETTE	4,787	661,482.45	84	SIOUX	5,554	783,509.16
34	FLOYD	3,847	471,453.76	85	STORY	12,718	2,093,224.68
35	FRANKLIN	2,421	356,552.32	86	TAMA	4,004	524,427.87
36	FREMONT	2,020	284,012.26	87	TAYLOR	1,542	185,359.29
37	GREENE	2,546	330,815.30	88	UNION	3,332	406,353.93
38	GRUNDY	2,635	420,237.77	89	VAN BUREN	2,015	228,065.58
39	GUTHRIE	2,432	317,893.01	90	WAPELLO	9,277	1,055,921.93
40	HAMILTON	4,027	548,595.48	91	WARREN	8,750	1,258,887.75
41	HANCOCK	2,749	374,620.68	92	WASHINGTON	4,602	670,672.37
42	HARDIN	4,478	621,391.93	93	WAYNE	1,656	208,756.31
43	HARRISON	3,706	511,930.57	94	WEBSTER	8,921	1,182,871.71
44	HENRY	4,760	675,482.54	95	WINNEBAGO	2,844	426,035.99
45	HOWARD	2,114	273,797.74	96	WINNESHIEK	4,152	592,549.54
46	HUMBOLDT	2,447	320,553.88	97	WOODBURY	22,481	3,207,082.18
47	IDA	1,764	259,489.59	98	WORTH	1,866	263,868.35
48	IOWA	3,302	512,073.61	99	WRIGHT	3,045	453,839.40
49	JACKSON	5,151	589,711.22	00	MOTOR VEHICLE	41	16,256.22
50	JASPER	9,157	1,301,388.47				
51	JEFFERSON	4,050	512,879.18		TOTALS	644,052	95,568,242.77

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	290	$24,679,170	$987,165	1.53
ELECTRIC AND GAS UTILITIES	109	$37,693,075	$1,507,313	2.33
WATER AND SANITATION UTILITIES	18	$22,314	$893	.00
TRANSPORTATION COMPANIES	194	$41,766,126	$1,670,647	2.58
* GROUP TOTALS *	611	$104,160,685	$4,166,018	6.44
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	485	$20,551,188	$821,704	1.27
PAINT AND GLASS STORES	30	$423,750	$16,949	.03
HARDWARE STORES	98	$1,611,477	$64,454	.10
GARDEN SUPPLY STORES	51	$410,812	$16,433	.03
MOBILE HOME DEALERS	8	$0	$0	.00
* GROUP TOTALS *	672	$22,997,227	$919,540	1.42
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	22	$29,767,420	$1,190,698	1.84
VARIETY STORES	9	$2,085,348	$83,414	.13
MISCELLANEOUS GENERAL MERCHANDISE STORES	17	$406,467	$16,258	.03
* GROUP TOTALS *	48	$32,259,235	$1,290,370	1.99

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	30	$897,523	$35,900	.06
MEAT AND FISH MARKETS	8	$317,162	$12,686	.02
FRUIT AND VEGETABLE MARKETS	1	$0	$0	.00
CONFECTIONERY STORES	6	$197,075	$7,884	.01
DAIRY PRODUCT STORES	4	$90,170	$3,606	.01
BAKERIES	0	$0	$0	.00
MISCELLANEOUS FOOD STORES	36	$179,134	$7,166	.01
* GROUP TOTALS *	85	$1,681,064	$67,242	.10
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	53	$1,679,234	$67,173	.10
AUTOMOTIVE PARTS	279	$6,426,394	$256,968	.40
GAS STATIONS	116	$7,015,617	$280,629	.43
RECREATIONAL VEHICLES	52	$1,683,825	$67,125	.10
* GROUP TOTALS *	500	$16,805,070	$671,895	1.04
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	11	$74,143	$2,965	.00
WOMEN S APPAREL STORES	69	$1,414,626	$56,586	.09
FAMILY AND CHILDREN S APPAREL STORES	28	$340,879	$13,637	.02

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	59	$2,192,406	$87,694	.14
OTHER APPAREL STORES	50	$748,042	$29,921	.05
* GROUP TOTALS *	217	$4,770,096	$190,803	.29
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	247	$4,681,898	$187,275	.29
HOME FURNISHING STORES	212	$22,304,398	$892,168	1.38
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	485	$12,899,359	$515,973	.80
* GROUP TOTALS *	944	$39,885,655	$1,595,416	2.47
EATING AND DRINKING PLACES GROUP				
EATING PLACES	104	$1,657,041	$66,285	.10
DRINKING PLACES	3	$0	$0	.00
* GROUP TOTALS *	107	$1,657,041	$66,285	.10
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	22	$1,329,358	$53,177	.08
LIQUOR STORES	4	$129,738	$5,190	.01
USED MERCHANDISE STORES	124	$1,167,719	$46,704	.07
SPORTING GOODS STORES	58	$198,092	$7,922	.01
BOOKS AND STATIONERY STORES	144	$3,435,643	$137,424	.21
JEWELRY STORES	64	$1,442,584	$57,705	.09

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	278	$1,344,292	$53,772	.08
GIFT AND NOVELTY SHOPS	70	$2,043,036	$81,721	.13
MAIL ORDER STORES	122	$14,753,479	$590,142	.91
VENDING MACHINES	155	$2,975,097	$119,003	.18
DIRECT SELLING	604	$29,386,891	$1,175,469	1.82
FUEL AND ICE DEALERS	173	$1,155,970	$46,242	.07
FLORISTS	11	$7,212	$290	.00
OTHER SPECIALTY SHOPS	988	$56,937,442	$2,277,492	3.52
* GROUP TOTALS *	2,817	$116,306,553	$4,652,253	7.19

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	396	$7,484,302	$299,370	.46
HOTELS AND OTHER LODGING PLACES	45	$1,452,248	$58,090	.09
LAUNDRY AND CLEANING	168	$5,767,459	$230,697	.36
PHOTOGRAPHIC STUDIOS	133	$2,363,868	$94,555	.15
BEAUTY SHOPS	8	$126,391	$5,056	.01
BARBER SHOPS	23	$64,645	$2,583	.00
SHOE REPAIR SHOPS	4	$4,153	$166	.00
FUNERAL HOMES	10	$28,088	$1,125	.00
OTHER PERSONAL SERVICES	76	$1,475,190	$59,007	.09
BUILDING MAINTENANCE	145	$2,628,826	$105,154	.16
EMPLOYMENT AGENCIES	1	$0	$0	.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	3,071	$181,261,778	$7,250,762	11.21
AUTOMOBILE RENTAL AND STORAGE	144	$8,020,332	$320,853	.50
AUTOMOBILE REPAIR AND SERVICES	149	$2,396,469	$95,863	.15
ELECTRICAL REPAIR	176	$7,814,448	$312,578	.48
WATCH, JEWELRY REPAIR	0	$0	$0	.00
FURNITURE REPAIR	16	$272,021	$10,880	.02
MISCELLANEOUS REPAIR	380	$8,124,657	$323,499	.50
MOTION PICTURE THEATRES	56	$885,468	$35,421	.05
AMUSEMENT PARKS AND SERVICES	99	$821,711	$32,868	.05
EDUCATION INSTITUTIONS	11	$13,982	$560	.00
OTHER SERVICES	137	$2,038,515	$81,538	.13
* GROUP TOTALS *	5,248	$233,044,551	$9,320,625	14.41
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	224	$7,152,262	$286,086	.44
FURNITURE AND HOME FURNISHINGS	113	$1,917,406	$76,694	.12
CONSTRUCTION MATERIALS	1,977	$62,416,355	$2,496,590	3.86
FARM AND CONSTRUCTION MACHINERY	5,683	$272,773,317	$10,912,154	16.87
MISCELLANEOUS DURABLE GOODS	361	$11,075,027	$475,820	.74
APPAREL, PIECE GOODS	71	$1,974,290	$78,970	.12

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	290	$9,323,318	$372,921	.58
MISCELLANEOUS NONDURABLE GOODS	1,390	$70,951,993	$2,837,845	4.39
* GROUP TOTALS *	10,109	$437,583,968	$17,537,080	27.11

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	187	$4,568,333	$182,732	.28
MINING	41	$2,626,052	$105,042	.16
GENERAL CONTRACTORS	1,043	$23,305,612	$932,233	1.44
PLUMBING AND HEATING CONTRACTORS	375	$8,196,636	$327,870	.51
PAINTING CONTRACTORS	93	$992,132	$39,683	.06
ELECTRICAL CONTRACTORS	247	$6,533,976	$261,359	.40
CARPENTRY CONTRACTORS	91	$1,083,179	$43,327	.07
OTHER SPECIAL TRADE CONTRACTORS	825	$19,664,393	$786,586	1.22
FOOD MANUFACTURERS	269	$18,962,485	$758,496	1.17
APPAREL AND TEXTILE MANUFACTURERS	173	$6,051,923	$242,074	.37
FURNITURE, WOOD AND PAPER MANUFACTURERS	669	$22,278,540	$893,683	1.38
PUBLISHERS OF BOOKS AND NEWSPAPERS	162	$14,474,706	$578,985	.90
COMMERCIAL PRINTERS	321	$43,250,953	$1,729,996	2.67
NONMETALLIC PRODUCT MANUFACTURERS	1,387	$68,294,918	$2,731,867	4.22

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,722	$282,988,729	$11,321,155	17.50
MISCELLANEOUS MANUFACTURERS	799	$65,669,514	$2,626,797	4.06
TEMPORARY RETAILERS	156	$3,884,114	$0	.00
* GROUP TOTALS *	10,560	$592,826,195	$23,561,885	36.43
* LATE FILERS *	1,365	$14,952,188	$597,983	.92
** GRAND TOTAL **	33,283	$1,618,929,528	$64,637,395	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	676	$22,207,470	$888,300	3.65 *
ELECTRIC AND GAS UTILITIES	668	$40,906,945	$1,636,442	6.72 *
WATER AND SANITATION UTILITIES	70	$925,572	$37,022	.15 *
TRANSPORTATION COMPANIES	560	$8,360,424	$334,416	1.37 *
* GROUP TOTALS *	1,974	$72,400,411	$2,896,180	11.89 *
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	231	$1,664,369	$66,569	.27 *
PAINT AND GLASS STORES	1	$2,269	$91	.00 *
HARDWARE STORES	12	$16,722	$667	.00 *
GARDEN SUPPLY STORES	37	$122,779	$4,909	.02 *
MOBILE HOME DEALERS	0	$0	$0	.00 *
* GROUP TOTALS *	281	$1,806,139	$72,236	.30 *
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	29	$2,327,457	$93,099	.38 *
VARIETY STORES	4	$5,222	$208	.00 *
MISCELLANEOUS GENERAL MERCHANDISE STORES	20	$435,916	$17,435	.07 *
* GROUP TOTALS *	53	$2,768,595	$110,742	.45 *

FOOD DEALERS GROUP

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERY STORES	29	$6,042,978	$241,718	.99 *
MEAT AND FISH MARKETS	16	$18,278	$730	.00 *
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00 *
CONFECTIONERY STORES	4	$23,369	$935	.00 *
DAIRY PRODUCT STORES	3	$37,086	$1,483	.01 *
BAKERIES	20	$1,954,640	$78,188	.32 *
MISCELLANEOUS FOOD STORES	8	$6,136	$246	.00 *
* GROUP TOTALS *	80	$8,082,487	$323,300	1.33 *
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	94	$44,255	$1,773	.01 *
AUTOMOTIVE PARTS	64	$1,870,527	$74,824	.31 *
GAS STATIONS	69	$346,043	$13,839	.06 *
RECREATIONAL VEHICLES	19	$17,919	$717	.00 *
* GROUP TOTALS *	246	$2,278,744	$91,153	.37 *
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	25	$3,552	$143	.00 *
WOMEN S APPAREL STORES	149	$33,070	$1,323	.01 *
FAMILY AND CHILDREN S APPAREL STORES	13	$53,920	$2,157	.01 *
SHOE STORES	58	$296,454	$11,856	.05 *
OTHER APPAREL STORES	6	$0	$0	.00 *

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	251	$386,996	$15,479	.06 *
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	28	$332,911	$13,314	.05 *
HOME FURNISHING STORES	50	$4,500,123	$180,008	.74 *
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	42	$305,544	$12,222	.05 *
* GROUP TOTALS *	120	$5,138,578	$205,544	.84 *
EATING AND DRINKING PLACES GROUP				
EATING PLACES	269	$2,892,190	$115,688	.47 *
DRINKING PLACES	3	$0	$0	.00 *
* GROUP TOTALS *	272	$2,892,190	$115,688	.47 *
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	5	$73,610	$2,945	.01 *
LIQUOR STORES	0	$0	$0	.00 *
USED MERCHANDISE STORES	11	$660	$26	.00 *
SPORTING GOODS STORES	38	$224,445	$8,980	.04 *
BOOKS AND STATIONERY STORES	25	$9,775	$390	.00 *
JEWELRY STORES	52	$305,787	$12,231	.05 *
HOBBY AND TOY STORES	12	$23,807	$952	.00 *
GIFT AND NOVELTY SHOPS	9	$14,517	$580	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAIL ORDER STORES	12	$792	$32	.00 *
VENDING MACHINES	201	$918,622	$36,746	.15 *
DIRECT SELLING	32	$1,081,054	$43,242	.18 *
FUEL AND ICE DEALERS	81	$417,126	$16,688	.07 *
FLORISTS	9	$4,237	$170	.00 *
OTHER SPECIALTY SHOPS	160	$1,634,878	$65,398	.27 *
* GROUP TOTALS *	647	$4,709,310	$188,380	.77 *
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	1,604	$20,833,141	$833,321	3.42 *
HOTELS AND OTHER LODGING PLACES	200	$1,241,162	$49,640	.20 *
LAUNDRY AND CLEANING	81	$1,402,818	$56,112	.23 *
PHOTOGRAPHIC STUDIOS	6	$6,805	$272	.00 *
BEAUTY SHOPS	5	$0	$0	.00 *
BARBER SHOPS	0	$0	$0	.00 *
SHOE REPAIR SHOPS	0	$0	$0	.00 *
FUNERAL HOMES	40	$45,699	$1,828	.01 *
OTHER PERSONAL SERVICES	41	$462,145	$18,485	.08 *
BUILDING MAINTENANCE	14	$43,014	$1,720	.01 *
EMPLOYMENT AGENCIES	12	$21,578	$863	.00 *
OTHER BUSINESS SERVICES	575	$17,372,390	$694,896	2.85 *
AUTOMOBILE RENTAL AND STORAGE	12	$12,649	$506	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUTOMOBILE REPAIR AND SERVICES	95	$3,040,757	$121,631	.50 *
ELECTRICAL REPAIR	23	$131,291	$5,252	.02 *
WATCH, JEWELRY REPAIR	6	$5,290	$211	.00 *
FURNITURE REPAIR	24	$42,495	$1,701	.01 *
MISCELLANEOUS REPAIR	182	$1,531,504	$61,261	.25 *
MOTION PICTURE THEATRES	53	$105,933	$4,240	.02 *
AMUSEMENT PARKS AND SERVICES	146	$430,425	$17,219	.07 *
EDUCATION INSTITUTIONS	18	$210,512	$8,420	.03 *
OTHER SERVICES	3,027	$32,759,838	$1,310,383	5.38 *
* GROUP TOTALS *	6,164	$79,699,496	$3,187,961	13.08 *
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	39	$1,286,704	$51,467	.21 *
FURNITURE AND HOME FURNISHINGS	15	$114,842	$4,592	.02 *
CONSTRUCTION MATERIALS	252	$2,820,820	$112,833	.46 *
FARM AND CONSTRUCTION MACHINERY	432	$4,147,391	$166,060	.68 *
MISCELLANEOUS DURABLE GOODS	95	$9,151,971	$366,079	1.50 *
APPAREL, PIECE GOODS	5	$0	$0	.00 *
GROCERIES AND FARM PRODUCTS	210	$7,761,475	$310,456	1.27 *
MISCELLANEOUS NONDURABLE GOODS	865	$8,116,975	$324,680	1.33 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	1,913	$33,400,178	$1,336,167	5.48 *
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	299	$6,288,504	$251,537	1.03 *
MINING	82	$687,421	$27,495	.11 *
GENERAL CONTRACTORS	1,069	$16,821,175	$672,849	2.76 *
PLUMBING AND HEATING CONTRACTORS	362	$2,771,884	$110,877	.46 *
PAINTING CONTRACTORS	29	$1,757,245	$70,290	.29 *
ELECTRICAL CONTRACTORS	163	$1,240,530	$49,620	.20 *
CARPENTRY CONTRACTORS	45	$661,597	$26,464	.11 *
OTHER SPECIAL TRADE CONTRACTORS	594	$8,964,628	$358,592	1.47 *
FOOD MANUFACTURERS	623	$92,696,289	$3,707,846	15.22 *
APPAREL AND TEXTILE MANUFACTURERS	92	$7,933,367	$317,335	1.30 *
FURNITURE, WOOD AND PAPER MANUFACTURERS	230	$15,935,897	$637,433	2.62 *
PUBLISHERS OF BOOKS AND NEWSPAPERS	250	$4,510,197	$180,411	.74 *
COMMERCIAL PRINTERS	199	$6,225,295	$249,015	1.02 *
NONMETALLIC PRODUCT MANUFACTURERS	648	$36,973,053	$1,479,030	6.07 *
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,460	$171,489,841	$6,859,592	28.15 *
MISCELLANEOUS MANUFACTURERS	273	$15,051,229	$602,049	2.47 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1987

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TEMPORARY RETAILERS	189	$2,127,246	$0	.00 *
* GROUP TOTALS *	6,607	$392,135,398	$15,600,435	64.02 *
* LATE FILERS *	585	$5,897,165	$224,127	.92 *
** GRAND TOTAL **	19,193	$611,595,637	$24,367,392	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1987

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	73	$10,396	JONES	107	$39,224
ADAMS	29	$15,900	KEOKUK	68	$14,927
ALLAMAKEE	144	$14,716	KOSSUTH	112	$28,991
APPANOOSE	47	$116,612	LEE	315	$707,266
AUDUBON	32	$1,085	LINN	1,295	$4,533,302
BENTON	112	$17,621	LOUISA	70	$7,620
BLACK HAWK	901	$1,619,475	LUCAS	32	$29,767
BOONE	134	$51,676	LYON	125	$25,567
BREMER	143	$47,747	MADISON	43	$16,898
BUCHANAN	108	$27,089	MAHASKA	141	$62,119
BUENA VISTA	124	$61,198	MARION	142	$324,237
BUTLER	94	$15,123	MARSHALL	287	$431,978
CALHOUN	53	$30,130	MILLS	41	$656
CARROLL	178	$82,996	MITCHELL	109	$59,810
CASS	118	$51,050	MONONA	81	$13,673
CEDAR	98	$13,081	MONROE	57	$25,285
CERRO GORDO	483	$271,530	MONTGOMERY	101	$87,797
CHEROKEE	70	$8,092	MUSCATINE	236	$773,910
CHICKASAW	89	$122,412	OBRIEN	161	$16,861
CLARKE	32	$7,729	OSCEOLA	63	$5,814
CLAY	192	$64,751	PAGE	170	$31,725
CLAYTON	134	$57,595	PALO ALTO	78	$21,602
CLINTON	320	$336,780	PLYMOUTH	120	$352,263
CRAWFORD	128	$137,298	POCAHONTAS	107	$38,525
DALLAS	148	$51,601	POLK	2,408	$4,449,419
DAVIS	56	$16,088	POTTAWATTAMIE	502	$262,187
DECATUR	28	$3,787	POWESHIEK	152	$198,861
DELAWARE	78	$55,634	RINGGOLD	23	$9,499
DES MOINES	362	$640,515	SAC	117	$26,975
DICKINSON	99	$34,296	SCOTT	974	$1,556,181
DUBUQUE	779	$1,624,091	SHELBY	160	$53,059
EMMET	106	$62,789	SIOUX	215	$200,959
FAYETTE	106	$25,195	STORY	391	$187,821
FLOYD	150	$78,818	TAMA	94	$24,041
FRANKLIN	107	$57,655	TAYLOR	25	$697
FREMONT	59	$7,916	UNION	57	$34,712
GREENE	84	$6,280	VAN BUREN	43	$30,131
GRUNDY	117	$18,020	WAPELLO	256	$531,280
GUTHRIE	73	$5,126	WARREN	120	$27,979
HAMILTON	189	$278,826	WASHINGTON	125	$13,985
HANCOCK	88	$36,805	WAYNE	64	$16,316
HARDIN	251	$51,701	WEBSTER	309	$188,208
HARRISON	77	$20,276	WINNEBAGO	94	$181,904
HENRY	121	$59,215	WINNESHIEK	121	$97,607
HOWARD	82	$10,489	WOODBURY	667	$745,276
HUMBOLDT	99	$56,045	WORTH	61	$15,784
IDA	53	$21,764	WRIGHT	120	$93,526
IOWA	103	$334,728			
JACKSON	117	$23,283	OUT OF STATE	1	$0
JASPER	188	$308,010			
JEFFERSON	92	$35,678			
JOHNSON	435	$664,505	GRAND TOTAL	19,193	$24,367,392

8/12/88 S2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending June 30, 1987

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
recei f gas,
electr rvice,
inclu any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated o the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

CPE-25929

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1987

Computed tax during the second quarter of 1987 amounted to $157,923,590, an increase of 5.82 percent from the same quarter in 1986. The number of businesses filing returns increased from 90,376 to 90,475 or 0.11 percent during the same period. This data indicates an increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1987, the Home Furnishings Group showed the largest increase in computed tax with a 11.62 percent increase. The Building Materials and Apparel Groups followed with increases of 9.67 percent and 8.69 percent, respectively. The number of businesses showed an increase of 0.11 percent as compared with a decrease of -3.81 percent during the same period in 1986. Two business groups reported an increase in the number of filers. The General Merchandise and Eating and Drinking Groups showed the increases of 0.62 percent and 0.47 percent respectively, while Utilities (-5.74 percent) and Food (-4.59 percent) Groups showed the largest decrease.

Business Group	# Bus. June 87	# Bus. June 86	% Change # Bus.	Computed Tax June 87	Computed Tax June 86	% Change Tax
Nonresidents	59	54	9.26%	64,813	77,741	-16.63%
Utilities	2,233	2,369	-5.74%	21,096,085	21,221,126	-0.59%
Building Materials	2,334	2,444	-4.50%	9,427,162	8,596,164	9.67%
General Merchandise	1,625	1,615	0.62%	19,778,455	18,265,562	8.28%
Food Dealers	1,933	2,026	-4.59%	9,349,677	8,976,774	4.15%
Motor Vehicle	5,010	5,165	-3.00%	9,304,611	8,824,681	5.44%
Apparel	2,107	2,171	-2.95%	5,010,332	4,609,888	8.69%
Home Furnishings	2,790	2,849	-2.07%	5,530,657	4,954,753	11.62%
Eating and Drinking	7,009	6,976	0.47%	14,967,601	14,084,674	6.27%
Specialty Retail	14,815	14,997	-1.21%	12,123,016	11,527,990	5.16%
Services	26,815	26,841	-0.10%	20,436,783	19,281,877	5.99%
Wholesale Goods	7,713	7,989	-3.45%	18,521,091	17,865,682	3.67%
Miscellaneous	10,243	10,390	-1.41%	10,369,179	9,390,788	10.42%
Late Filers	5,789	4,490	28.93%	1,944,128	1,559,865	24.63%
TOTALS	90,475	90,376	0.11%	$157,923,590	$149,237,565	5.82%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	154	1.82%	$ 1,277,112	7.49%
Building Materials	158	1.87	249,676	1.46
General Merchandise	14	0.17	352,105	2.07
Food Dealers	18	0.21	16,523	0.10
Motor Vehicle	118	1.39	180,715	1.06
Apparel	50	0.59	46,641	0.27
Home Furnishings	230	2.72	402,142	2.36
Eating and Drinking	27	0.32	15,998	0.09
Specialty Retail	735	8.68	1,107,552	6.50
Services	1,353	15.98	2,196,307	12.88
Wholesale Goods	2,536	29.96	4,620,833	27.11
Miscellaneous	2,629	31.06	6,358,870	37.30
Late Filers	443	5.23	221,753	1.30
	8,465	100.00%	$17,046,227	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1986 and 1987

Use Tax	June 1986	June 1987	% Change
Retailers			
Number of Returns	8,121	8,465	4.24%
Computed Tax	$15,580,548	$17,046,227	9.41%
Motor Vehicle			
Number of Returns	175,264	173,941	-0.75%
Computed Tax	$24,043,619	$24,984,698	3.91%
Consumers			
Number of Returns	4,785	4,755	-0.63%
Computed Tax	$ 5,512,765	$ 7,318,666	32.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	59	$1,620,395	$64,813	.04
ADAIR COUNTY				
GREENFIELD*	120	$5,055,421	$202,213	.13
ADAIR	47	$1,921,641	$76,737	.05
STUART	25	$700,421	$28,016	.02
BRIDGEWATER	21	$281,830	$11,195	.01
FONTANELLE	32	$355,024	$14,201	.01
ORIENT	19	$167,717	$6,710	.00
NON-PERMIT	0	$0	$0	.00
OTHER	70	$870,698	$34,830	.02
* TOTAL COUNTY *	334	$9,352,752	$373,902	.24
ADAMS COUNTY				
CORNING*	110	$3,796,073	$151,808	.10
PRESCOTT	12	$127,057	$5,084	.00
NON-PERMIT	1	$7,435	$223	.00
OTHER	50	$544,374	$21,771	.01
* TOTAL COUNTY *	173	$4,474,939	$178,886	.11
ALLAMAKEE COUNTY				
WAUKON*	180	$7,134,551	$285,379	.18
LANSING	76	$1,661,632	$66,463	.04
POSTVILLE	88	$4,018,673	$160,703	.10
NEW ALBIN	32	$572,923	$22,918	.01
HARPERS FERRY	26	$333,111	$13,326	.01
NON-PERMIT	1	$6,103	$183	.00
OTHER	125	$1,518,331	$60,733	.04
* TOTAL COUNTY *	528	$15,245,324	$609,705	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	$12,439,451	$497,575	.32
CINCINNATI	10	$35,273	$1,412	.00
MORAVIA	34	$296,076	$11,843	.01
MOULTON	32	$538,892	$21,555	.01
MYSTIC	20	$118,620	$4,742	.00
NON-PERMIT	1	$39,094	$1,173	.00
OTHER	112	$1,413,120	$56,503	.04
* TOTAL COUNTY *	471	$14,880,526	$594,803	.38
AUDUBON COUNTY				
AUDUBON*	144	$4,522,339	$180,818	.11
EXIRA	52	$647,412	$25,893	.02
KIMBALLTON	23	$254,154	$10,148	.01
NON-PERMIT	0	$0	$0	.00
OTHER	75	$397,834	$15,891	.01
* TOTAL COUNTY *	294	$5,821,739	$232,750	.15
BENTON COUNTY				
BELLE PLAINE	114	$3,316,802	$132,666	.08
VINTON*	212	$8,057,322	$322,285	.20
BLAIRSTOWN	35	$650,966	$26,041	.02
SHELLSBURG	27	$361,946	$14,479	.01
VAN HORNE	34	$383,922	$15,355	.01
ATKINS	25	$305,132	$12,208	.01
GARRISON	20	$148,143	$5,926	.00
KEYSTONE	30	$1,292,945	$51,718	.03
MT AUBURN	14	$114,493	$4,579	.00
NEWHALL	35	$532,935	$21,321	.01
NORWAY	22	$625,199	$25,007	.02
URBANA	16	$202,176	$8,087	.01
WALFORD	11	$176,428	$7,057	.00
NON-PERMIT	1	$14,099	$423	.00
OTHER	151	$1,093,538	$43,719	.03
* TOTAL COUNTY *	747	$17,276,046	$690,871	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,807	$122,367,811	$4,894,504	3.10
CEDAR FALLS	849	$48,895,031	$1,954,840	1.24
EVANSDALE	84	$1,443,218	$57,635	.04
ELK RUN HTS	10	$86,700	$3,467	.00
HUDSON	70	$1,641,988	$65,684	.04
LA PORTE CITY	97	$1,613,570	$64,545	.04
DUNKERTON	29	$321,545	$12,859	.01
JANESVILLE	17	$244,002	$9,759	.01
GILBERTVILLE	27	$355,594	$14,223	.01
RAYMOND	19	$215,852	$8,614	.01
NON-PERMIT	15	$157,334	$4,720	.00
OTHER	99	$1,887,448	$75,500	.05
* TOTAL COUNTY *	3,123	$179,230,093	$7,166,350	4.54
BOONE COUNTY				
BOONE*	418	$17,670,348	$706,784	.45
MADRID	72	$1,981,194	$79,244	.05
OGDEN	81	$1,728,866	$69,152	.04
BOXHOLM	14	$119,422	$4,777	.00
PILOT MOUND	10	$45,559	$1,822	.00
NON-PERMIT	3	$7,139	$215	.00
OTHER	137	$2,300,833	$92,035	.06
* TOTAL COUNTY *	735	$23,853,361	$954,029	.60
BREMER COUNTY				
WAVERLY*	281	$13,943,395	$557,654	.35
SUMNER	102	$3,571,943	$142,880	.09
TRIPOLI	58	$997,940	$39,919	.03
DENVER	68	$1,925,749	$77,030	.05
JANESVILLE	30	$481,367	$19,257	.01
READLYN	42	$802,942	$32,116	.02
PLAINFIELD	24	$428,265	$17,111	.01
NON-PERMIT	5	$34,522	$1,035	.00
OTHER	141	$1,843,631	$73,741	.05
* TOTAL COUNTY *	751	$24,029,754	$960,743	.61

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	239	$11,241,205	$449,627	.28
JESUP	76	$1,746,081	$69,845	.04
FAIRBANK	47	$846,321	$33,851	.02
HAZLETON	39	$291,359	$11,655	.01
LAMONT	25	$229,683	$9,186	.01
WINTHROP	44	$765,991	$30,639	.02
AURORA	15	$93,522	$3,742	.00
BRANDON	22	$140,442	$5,618	.00
QUASQUETON	17	$170,401	$6,817	.00
ROWLEY	14	$55,915	$2,238	.00
NON-PERMIT	0	$0	$0	.00
OTHER	149	$1,697,775	$67,911	.04
* TOTAL COUNTY *	687	$17,278,695	$691,129	.44
BUENA VISTA COUNTY				
STORM LAKE*	396	$20,554,373	$821,961	.52
ALTA	71	$2,502,611	$100,100	.06
ALBERT CITY	38	$953,263	$38,130	.02
MARATHON	16	$167,108	$6,683	.00
NEWELL	46	$714,882	$28,593	.02
SIOUX RAPIDS	57	$1,464,829	$58,553	.04
LAKESIDE	11	$40,351	$1,613	.00
REMBRANDT	18	$178,991	$7,159	.00
LINN GROVE	14	$57,070	$2,282	.00
NON-PERMIT	1	$32,786	$984	.00
OTHER	84	$1,333,560	$53,342	.03
* TOTAL COUNTY *	752	$27,999,824	$1,119,400	.71

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,045,202	$41,801	.03
GREENE	66	$1,937,452	$77,500	.05
PARKERSBURG	78	$1,802,516	$72,103	.05
SHELL ROCK	61	$828,790	$33,150	.02
ALLISON*	63	$2,582,421	$103,298	.07
APLINGTON	47	$857,687	$34,307	.02
DUMONT	36	$841,797	$33,624	.02
NEW HARTFORD	25	$350,172	$13,985	.01
BRISTOW	10	$45,014	$1,800	.00
NON-PERMIT	0	$0	$0	.00
OTHER	139	$1,090,685	$43,594	.03
* TOTAL COUNTY *	585	$11,381,736	$455,162	.29
CALHOUN COUNTY				
LAKE CITY	93	$2,097,549	$83,899	.05
MANSON	83	$6,974,730	$278,990	.18
ROCKWELL CITY*	118	$2,960,920	$118,435	.07
LOHRVILLE	33	$271,378	$10,859	.01
POMEROY	38	$1,452,720	$58,110	.04
FARNHAMVILLE	22	$405,692	$16,230	.01
NON-PERMIT	1	$325,716	$9,771	.01
OTHER	90	$425,956	$17,038	.01
* TOTAL COUNTY *	478	$14,914,661	$593,332	.38
CARROLL COUNTY				
CARROLL*	394	$23,518,988	$940,751	.60
COON RAPIDS	67	$1,486,573	$59,461	.04
MANNING	81	$2,514,329	$100,570	.06
BREDA	40	$841,433	$33,656	.02
GLIDDEN	38	$1,272,743	$50,911	.03
ARCADIA	23	$393,110	$15,722	.01
DEDHAM	17	$276,094	$11,046	.01
HALBUR	16	$637,476	$25,499	.02
TEMPLETON	26	$333,960	$13,359	.01
NON-PERMIT	0	$0	$0	.00
OTHER	94	$898,595	$35,945	.02
* TOTAL COUNTY *	796	$32,173,301	$1,286,920	.81

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	358	$15,711,400	$628,414	.40
ANITA	62	$905,726	$36,231	.02
GRISWOLD	75	$1,418,058	$56,723	.04
LEWIS	23	$162,171	$6,486	.00
CUMBERLAND	23	$222,401	$8,896	.01
MASSENA	22	$731,269	$29,251	.02
NON-PERMIT	4	$16,644	$527	.00
OTHER	105	$859,854	$34,391	.02
* TOTAL COUNTY *	672	$20,027,523	$800,919	.51
CEDAR COUNTY				
TIPTON*	171	$5,983,444	$239,330	.15
DURANT	83	$2,208,821	$88,324	.06
MECHANICSVILLE	30	$443,637	$17,743	.01
WEST BRANCH	85	$1,026,951	$41,080	.03
CLARENCE	51	$878,898	$35,141	.02
LOWDEN	50	$943,310	$37,723	.02
STANWOOD	36	$565,489	$22,618	.01
BENNETT	28	$478,626	$19,133	.01
NON-PERMIT	1	$442	$13	.00
OTHER	137	$1,164,326	$46,563	.03
* TOTAL COUNTY *	672	$13,693,944	$547,668	.35
CERRO GORDO COUNTY				
MASON CITY*	966	$65,064,303	$2,602,577	1.65
CLEAR LAKE	291	$11,258,766	$450,166	.29
VENTURA	33	$477,636	$19,104	.01
ROCKWELL	41	$430,916	$17,237	.01
DOUGHERTY	11	$64,552	$2,582	.00
MESERVEY	16	$89,851	$3,596	.00
PLYMOUTH	11	$96,293	$3,853	.00
SWALEDALE	14	$110,094	$4,404	.00
THORNTON	28	$241,965	$9,679	.01
NON-PERMIT	8	$27,062	$812	.00
OTHER	127	$3,042,758	$121,713	.08
* TOTAL COUNTY *	1,546	$80,904,196	$3,235,723	2.05

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	286	$11,821,010	$472,815	.30
MARCUS	68	$1,635,468	$65,422	.04
AURELIA	51	$780,790	$31,233	.02
CLEGHORN	20	$281,841	$11,274	.01
MERIDEN	10	$72,090	$2,884	.00
QUIMBY	23	$482,841	$19,314	.01
WASHTA	13	$69,144	$2,766	.00
NON-PERMIT	1	$60,904	$1,827	.00
OTHER	98	$723,643	$28,948	.02
* TOTAL COUNTY *	570	$15,927,731	$636,483	.40
CHICKASAW COUNTY				
NEW HAMPTON*	189	$7,533,655	$301,342	.19
NASHUA	71	$1,501,932	$60,080	.04
FREDERICKSBURG	52	$1,019,995	$40,797	.03
LAWLER	30	$813,354	$32,472	.02
ALTA VISTA	19	$250,808	$10,033	.01
IONIA	13	$87,007	$3,480	.00
NON-PERMIT	3	$47,756	$1,433	.00
OTHER	138	$1,096,975	$43,847	.03
* TOTAL COUNTY *	515	$12,351,482	$493,484	.31
CLARKE COUNTY				
OSCEOLA*	199	$8,469,829	$338,794	.21
MURRAY	27	$219,241	$8,768	.01
NON-PERMIT	0	$0	$0	.00
OTHER	74	$570,913	$22,819	.01
* TOTAL COUNTY *	300	$9,259,983	$370,381	.23

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	471	$24,174,550	$966,811	.61
EVERLY	29	$1,453,725	$58,149	.04
PETERSON	32	$267,834	$10,708	.01
DICKENS	13	$180,679	$7,228	.00
FOSTORIA	10	$197,271	$7,891	.00
ROYAL	27	$203,742	$8,148	.01
WEBB	13	$130,537	$5,222	.00
NON-PERMIT	4	$7,897	$237	.00
OTHER	94	$755,292	$30,214	.02
* TOTAL COUNTY *	693	$27,371,527	$1,094,608	.69
CLAYTON COUNTY				
ELKADER*	122	$5,384,583	$215,366	.14
GUTTENBERG	103	$2,695,792	$107,797	.07
MONONA	74	$2,141,085	$85,624	.05
STRAWBERRY PT	74	$1,117,036	$44,676	.03
EDGEWOOD	41	$705,088	$28,206	.02
GARNAVILLO	45	$746,847	$29,874	.02
MARQUETTE	23	$238,819	$9,553	.01
MCGREGOR	76	$1,241,698	$49,672	.03
FARMERSBURG	13	$201,011	$8,040	.01
LUANA	16	$197,492	$7,900	.01
VOLGA CITY	20	$183,153	$7,324	.00
NON-PERMIT	1	$2,548	$76	.00
OTHER	162	$1,585,870	$63,327	.04
* TOTAL COUNTY *	770	$16,441,022	$657,435	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	826	$49,800,373	$1,991,341	1.26
DE WITT	189	$6,603,624	$264,147	.17
CAMANCHE	83	$1,175,014	$46,998	.03
DELMAR	12	$129,402	$5,177	.00
GRAND MOUND	33	$356,446	$14,257	.01
LOST NATION	41	$363,703	$14,547	.01
WHEATLAND	35	$755,867	$30,235	.02
CALAMUS	15	$328,164	$13,129	.01
CHARLOTTE	17	$414,146	$16,565	.01
GOOSE LAKE	11	$74,830	$2,994	.00
LOW MOOR	19	$269,011	$10,760	.01
WELTON	11	$107,288	$4,261	.00
NON-PERMIT	7	$15,695	$470	.00
OTHER	198	$2,212,284	$88,486	.06
* TOTAL COUNTY *	1,497	$62,605,847	$2,503,367	1.59
CRAWFORD COUNTY				
DENISON*	282	$14,060,572	$562,424	.36
CHARTER OAK	36	$377,168	$15,037	.01
DOW CITY	26	$183,975	$7,358	.00
MANILLA	44	$759,001	$30,321	.02
SCHLESWIG	45	$575,159	$23,001	.01
VAIL	22	$167,403	$6,670	.00
KIRON	22	$290,073	$11,602	.01
RICKETTS	11	$35,673	$1,426	.00
WESTSIDE	25	$366,053	$14,641	.01
NON-PERMIT	0	$0	$0	.00
OTHER	107	$1,212,676	$48,500	.03
* TOTAL COUNTY *	620	$18,027,753	$720,980	.46

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	254	$11,297,070	$451,859	.29
ADEL*	110	$3,408,741	$136,348	.09
DALLAS CENTER	50	$837,631	$33,504	.02
DEXTER	34	$621,256	$24,822	.02
REDFIELD	33	$451,517	$18,061	.01
WAUKEE	57	$2,678,933	$107,157	.07
WOODWARD	43	$721,858	$28,852	.02
BOUTON	12	$171,995	$6,881	.00
DE SOTO	22	$392,595	$15,697	.01
GRANGER	31	$600,239	$24,008	.02
MINBURN	19	$213,389	$8,536	.01
VAN METER	25	$834,213	$33,370	.02
NON-PERMIT	2	$2,799	$90	.00
OTHER	196	$2,234,584	$89,388	.06
* TOTAL COUNTY *	888	$24,466,820	$978,573	.62
DAVIS COUNTY				
BLOOMFIELD*	138	$5,185,984	$207,444	.13
DRAKESVILLE	15	$98,876	$3,934	.00
PULASKI	12	$173,738	$6,950	.00
NON-PERMIT	0	$0	$0	.00
OTHER	124	$1,070,188	$42,801	.03
* TOTAL COUNTY *	289	$6,528,786	$261,129	.17
DECATUR COUNTY				
LAMONI	81	$1,923,797	$76,911	.05
LEON*	88	$2,671,620	$106,838	.07
DECATUR CITY	16	$199,401	$7,974	.01
GARDEN GROVE	10	$43,940	$1,758	.00
GRAND RIVER	12	$71,160	$2,847	.00
WELDON	11	$64,287	$2,571	.00
NON-PERMIT	1	$405	$12	.00
OTHER	66	$363,116	$14,526	.01
* TOTAL COUNTY *	285	$5,337,726	$213,437	.14

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	218	$10,419,356	$416,776	.26
EARLVILLE	32	$656,123	$26,246	.02
EDGEWOOD	15	$719,199	$28,769	.02
HOPKINTON	32	$506,175	$20,248	.01
COLESBURG	23	$423,619	$16,944	.01
DELHI	29	$448,776	$17,951	.01
DUNDEE	10	$161,351	$6,454	.00
GREELEY	12	$172,100	$6,885	.00
RYAN	22	$158,509	$6,338	.00
NON-PERMIT	1	$2,100	$63	.00
OTHER	154	$2,472,624	$98,907	.06
* TOTAL COUNTY *	548	$16,139,932	$645,581	.41
DES MOINES COUNTY				
BURLINGTON*	776	$51,674,508	$2,066,930	1.31
MEDIAPOLIS	83	$2,619,869	$104,793	.07
WEST BURLINGTON	160	$9,755,313	$390,209	.25
DANVILLE	34	$754,829	$30,195	.02
NON-PERMIT	12	$142,725	$4,281	.00
OTHER	175	$2,683,568	$107,338	.07
* TOTAL COUNTY *	1,240	$67,630,812	$2,703,746	1.71
DICKINSON COUNTY				
MILFORD	128	$3,342,916	$133,321	.08
SPIRIT LAKE*	237	$11,503,779	$459,987	.29
ARNOLDS PARK	124	$2,322,938	$92,840	.06
LAKE PARK	54	$1,446,873	$57,879	.04
OKOBOJI	38	$3,929,625	$157,187	.10
SUPERIOR	10	$174,392	$6,975	.00
TERRIL	18	$197,776	$7,911	.01
NON-PERMIT	2	$3,306	$99	.00
OTHER	156	$3,970,759	$158,824	.10
* TOTAL COUNTY *	767	$26,892,364	$1,075,023	.68

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,640	$109,777,308	$4,389,351	2.78
CASCADE	98	$2,883,325	$115,332	.07
DYERSVILLE	157	$8,939,610	$357,584	.23
EPWORTH	36	$642,426	$25,697	.02
FARLEY	42	$757,259	$30,292	.02
BERNARD	24	$195,941	$7,837	.00
HOLY CROSS	17	$230,119	$9,204	.01
LUXEMBURG	15	$155,334	$6,214	.00
NEW VIENNA	23	$442,449	$17,700	.01
PEOSTA	14	$292,406	$11,696	.01
SHERRILL	11	$77,255	$3,091	.00
WORTHINGTON	20	$327,646	$13,106	.01
NON-PERMIT	15	$77,714	$2,331	.00
OTHER	215	$6,626,797	$265,074	.17
* TOTAL COUNTY *	2,327	$131,425,589	$5,254,509	3.33
EMMET COUNTY				
ESTHERVILLE*	254	$11,593,728	$463,743	.29
ARMSTRONG	72	$1,336,217	$53,447	.03
RINGSTED	26	$682,507	$27,300	.02
WALLINGFORD	18	$87,145	$3,470	.00
NON-PERMIT	2	$809	$25	.00
OTHER	68	$644,155	$25,751	.02
* TOTAL COUNTY *	440	$14,344,561	$573,736	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	257	$11,548,440	$461,913	.29
FAYETTE	52	$545,920	$21,836	.01
WEST UNION*	128	$5,109,680	$204,377	.13
ARLINGTON	24	$382,154	$15,257	.01
CLERMONT	31	$1,155,425	$46,217	.03
ELGIN	33	$708,770	$28,354	.02
HAWKEYE	28	$335,648	$13,423	.01
MAYNARD	18	$505,785	$20,233	.01
ST LUCAS	15	$293,312	$11,733	.01
WADENA	12	$64,504	$2,579	.00
WAUCOMA	19	$281,300	$11,254	.01
WESTGATE	10	$71,024	$2,826	.00
NON-PERMIT	3	$3,243	$97	.00
OTHER	158	$3,324,740	$132,987	.08
* TOTAL COUNTY *	788	$24,329,945	$973,086	.62
FLOYD COUNTY				
CHARLES CITY*	321	$14,155,058	$566,162	.36
NORA SPRINGS	63	$851,600	$34,069	.02
ROCKFORD	46	$696,993	$27,863	.02
FLOYD	14	$293,433	$11,737	.01
MARBLE ROCK	21	$251,110	$10,043	.01
RUDD	24	$172,860	$6,913	.00
NON-PERMIT	2	$11,365	$341	.00
OTHER	128	$1,373,090	$54,924	.03
* TOTAL COUNTY *	619	$17,805,509	$712,052	.45
FRANKLIN COUNTY				
HAMPTON*	223	$9,202,561	$368,105	.23
SHEFFIELD	53	$881,230	$35,232	.02
ALEXANDER	10	$94,793	$3,792	.00
COULTER	14	$259,875	$10,396	.01
GENEVA	12	$87,442	$3,498	.00
LATIMER	28	$904,726	$36,190	.02
NON-PERMIT	1	$3,350	$101	.00
OTHER	104	$819,038	$32,754	.02
* TOTAL COUNTY *	445	$12,253,015	$490,068	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	66	$1,903,067	$76,123	.05
SIDNEY*	55	$864,987	$34,597	.02
TABOR	43	$578,093	$23,092	.01
FARRAGUT	23	$141,314	$5,652	.00
RANDOLPH	10	$56,366	$2,257	.00
RIVERTON	12	$140,703	$5,629	.00
NON-PERMIT	1	$4,361	$131	.00
OTHER	87	$3,260,958	$130,435	.08
* TOTAL COUNTY *	297	$6,949,849	$277,916	.18
GREENE COUNTY				
JEFFERSON*	211	$8,243,018	$329,712	.21
CHURDAN	27	$224,237	$8,969	.01
GRAND JCT	48	$927,844	$37,114	.02
SCRANTON	31	$498,637	$19,946	.01
PATON	17	$454,941	$18,199	.01
RIPPEY	19	$150,509	$6,021	.00
NON-PERMIT	0	$0	$0	.00
OTHER	54	$244,724	$9,789	.01
* TOTAL COUNTY *	407	$10,743,910	$429,750	.27
GRUNDY COUNTY				
GRUNDY CENTER*	127	$4,504,695	$180,182	.11
REINBECK	79	$1,734,009	$69,342	.04
CONRAD	56	$1,077,086	$43,081	.03
DIKE	34	$1,279,910	$51,179	.03
WELLSBURG	40	$733,519	$29,308	.02
BEAMAN	11	$86,115	$3,444	.00
HOLLAND	15	$69,333	$2,775	.00
NON-PERMIT	0	$0	$0	.00
OTHER	93	$682,050	$27,284	.02
* TOTAL COUNTY *	455	$10,166,717	$406,595	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	94	$3,477,477	$139,090	.09
PANORA	64	$2,447,112	$97,881	.06
STUART	54	$1,319,065	$52,763	.03
BAYARD	27	$425,892	$17,037	.01
CASEY	29	$439,479	$17,503	.01
BAGLEY	18	$117,426	$4,697	.00
MENLO	18	$233,029	$9,320	.01
YALE	16	$138,669	$5,548	.00
NON-PERMIT	0	$0	$0	.00
OTHER	81	$577,106	$23,082	.01
* TOTAL COUNTY *	401	$9,175,255	$366,921	.23
HAMILTON COUNTY				
WEBSTER CITY*	305	$11,973,748	$478,776	.30
JEWELL	54	$1,791,275	$71,651	.05
STRATFORD	37	$952,248	$38,093	.02
WILLIAMS	33	$1,045,923	$41,838	.03
BLAIRSBURG	13	$244,490	$9,778	.01
ELLSWORTH	26	$505,948	$20,238	.01
KAMRAR	11	$90,292	$3,612	.00
RANDALL	10	$98,275	$3,931	.00
STANHOPE	22	$217,094	$8,684	.01
NON-PERMIT	1	$182	$5	.00
OTHER	89	$1,029,421	$41,106	.03
* TOTAL COUNTY *	601	$17,948,896	$717,712	.45
HANCOCK COUNTY				
BRITT	104	$2,845,020	$113,792	.07
GARNER*	115	$6,075,736	$243,017	.15
KANAWHA	46	$1,208,823	$48,351	.03
KLEMME	28	$398,024	$15,921	.01
CORWITH	20	$423,720	$16,947	.01
CRYSTAL LAKE	13	$104,357	$4,174	.00
GOODELL	10	$34,513	$1,379	.00
WODEN	16	$203,457	$8,137	.01
FOREST CITY	12	$173,582	$6,943	.00
NON-PERMIT	0	$0	$0	.00
OTHER	91	$819,472	$32,780	.02
* TOTAL COUNTY *	455	$12,286,704	$491,441	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	292	$12,187,183	$487,414	.31
ACKLEY	86	$1,537,336	$61,496	.04
ELDORA*	148	$3,745,307	$149,809	.09
ALDEN	33	$533,659	$21,344	.01
HUBBARD	50	$1,291,700	$51,661	.03
RADCLIFFE	29	$454,521	$18,181	.01
STEAMBOAT ROCK	19	$176,082	$7,043	.00
UNION	34	$752,886	$30,116	.02
NON-PERMIT	2	$1,613	$48	.00
OTHER	167	$2,491,854	$99,668	.06
* TOTAL COUNTY *	860	$23,172,141	$926,780	.59
HARRISON COUNTY				
DUNLAP	62	$1,171,559	$46,865	.03
LOGAN*	57	$1,544,228	$61,770	.04
MISSOURI VALLEY	132	$4,962,262	$198,489	.13
WOODBINE	58	$1,440,709	$57,630	.04
MAGNOLIA	12	$47,417	$1,897	.00
MONDAMIN	24	$151,898	$6,075	.00
PERSIA	23	$116,657	$4,665	.00
PISGAH	21	$163,121	$6,526	.00
NON-PERMIT	1	$2,337	$70	.00
OTHER	97	$1,696,640	$67,855	.04
* TOTAL COUNTY *	487	$11,296,828	$451,842	.29
HENRY COUNTY				
MT PLEASANT*	257	$17,224,655	$688,956	.44
NEW LONDON	56	$1,023,436	$40,942	.03
WAYLAND	43	$570,422	$22,817	.01
WINFIELD	56	$1,486,663	$59,470	.04
MT UNION	11	$82,934	$3,317	.00
OLDS	14	$315,379	$12,615	.01
SALEM	17	$74,496	$2,979	.00
NON-PERMIT	1	$1,467	$44	.00
OTHER	144	$2,414,224	$96,567	.06
* TOTAL COUNTY *	599	$23,193,676	$927,707	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	189	$6,943,756	$277,530	.18
ELMA	34	$253,997	$10,161	.01
LIME SPRINGS	27	$316,724	$12,670	.01
RICEVILLE	17	$454,800	$18,190	.01
CHESTER	22	$285,207	$11,404	.01
PROTIVIN	25	$378,879	$15,155	.01
NON-PERMIT	3	$21,206	$636	.00
OTHER	96	$681,682	$27,253	.02
* TOTAL COUNTY *	413	$9,336,251	$372,999	.24
HUMBOLDT COUNTY				
HUMBOLDT	214	$10,839,268	$433,529	.27
DAKOTA CITY*	31	$337,329	$13,492	.01
GILMORE CITY	13	$258,857	$10,355	.01
LIVERMORE	24	$293,474	$11,733	.01
BODE	21	$213,198	$8,527	.01
RENWICK	21	$355,243	$14,211	.01
NON-PERMIT	3	$45,179	$1,355	.00
OTHER	98	$550,495	$22,023	.01
* TOTAL COUNTY *	425	$12,893,043	$515,225	.33
IDA COUNTY				
HOLSTEIN	75	$1,518,330	$60,728	.04
IDA GROVE*	142	$8,054,818	$322,190	.20
BATTLE CREEK	37	$462,344	$18,495	.01
ARTHUR	14	$106,552	$4,261	.00
GALVA	15	$148,886	$5,956	.00
NON-PERMIT	1	$4,206	$126	.00
OTHER	46	$133,616	$5,347	.00
* TOTAL COUNTY *	330	$10,428,752	$417,103	.26

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	105	$3,665,509	$146,613	.09
NORTH ENGLISH	44	$832,449	$33,298	.02
WILLIAMSBURG	113	$6,597,363	$263,895	.17
VICTOR	46	$1,109,414	$44,380	.03
LADORA	12	$51,524	$2,062	.00
MILLERSBURG	11	$166,265	$6,650	.00
PARNELL	10	$90,523	$3,619	.00
NON-PERMIT	2	$3,731	$112	.00
OTHER	232	$8,341,727	$333,666	.21
* TOTAL COUNTY *	575	$20,858,505	$834,295	.53
JACKSON COUNTY				
MAQUOKETA*	280	$10,534,490	$421,270	.27
BELLEVUE	104	$2,257,033	$90,089	.06
PRESTON	51	$1,674,901	$66,984	.04
SABULA	30	$457,940	$18,318	.01
ANDREW	13	$112,361	$4,495	.00
BALDWIN	10	$43,221	$1,727	.00
LA MOTTE	18	$454,914	$18,154	.01
MILES	22	$527,935	$21,119	.01
SPRINGBROOK	10	$98,111	$3,924	.00
NON-PERMIT	7	$7,936	$239	.00
OTHER	175	$2,484,644	$99,386	.06
* TOTAL COUNTY *	720	$18,653,486	$745,705	.47
JASPER COUNTY				
NEWTON*	498	$27,296,638	$1,091,840	.69
COLFAX	72	$3,340,824	$133,629	.08
MONROE	73	$1,784,503	$71,337	.05
BAXTER	33	$441,549	$17,653	.01
KELLOGG	23	$311,430	$12,458	.01
PRAIRIE CITY	46	$1,993,628	$79,747	.05
LYNNVILLE	26	$376,087	$15,046	.01
MINGO	15	$120,558	$4,823	.00
SULLY	40	$1,916,605	$76,666	.05
NON-PERMIT	4	$50,232	$1,506	.00
OTHER	199	$2,240,918	$89,631	.06
* TOTAL COUNTY *	1,029	$39,872,972	$1,594,336	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	405	$18,081,755	$723,017	.46
BATAVIA	20	$203,717	$8,149	.01
LIBERTYVILLE	13	$77,806	$3,112	.00
PACKWOOD	17	$176,957	$7,077	.00
NON-PERMIT	1	$1,965	$59	.00
OTHER	124	$1,216,622	$48,657	.03
* TOTAL COUNTY *	580	$19,758,822	$790,071	.50
JOHNSON COUNTY				
IOWA CITY*	1,154	$97,110,837	$3,883,933	2.46
CORALVILLE	255	$20,351,686	$814,022	.52
LONE TREE	40	$449,426	$17,973	.01
OXFORD	31	$498,123	$19,920	.01
SOLON	50	$1,196,178	$47,846	.03
HILLS	15	$571,867	$22,871	.01
NORTH LIBERTY	46	$1,030,188	$41,197	.03
SWISHER	23	$482,204	$19,288	.01
TIFFIN	14	$443,075	$17,721	.01
NON-PERMIT	9	$34,895	$1,047	.00
OTHER	254	$4,113,056	$164,486	.10
* TOTAL COUNTY *	1,891	$126,281,535	$5,050,304	3.20
JONES COUNTY				
ANAMOSA*	145	$9,201,250	$368,054	.23
MONTICELLO	196	$8,172,600	$326,905	.21
OLIN	44	$661,634	$26,464	.02
OXFORD JCT	33	$237,059	$9,483	.01
WYOMING	36	$592,356	$23,607	.01
ONSLOW	17	$76,292	$3,051	.00
NON-PERMIT	1	$2,527	$76	.00
OTHER	220	$2,888,294	$115,520	.07
* TOTAL COUNTY *	692	$21,832,012	$873,160	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	44	$655,627	$26,226	.02
SIGOURNEY*	106	$3,950,687	$157,988	.10
HEDRICK	39	$262,461	$10,459	.01
RICHLAND	30	$416,473	$16,660	.01
WHAT CHEER	37	$450,090	$18,005	.01
KESWICK	15	$390,201	$15,608	.01
OLLIE	11	$111,512	$4,461	.00
SOUTH ENGLISH	12	$142,587	$5,704	.00
NON-PERMIT	6	$1,264	$39	.00
OTHER	159	$1,686,277	$67,429	.04
* TOTAL COUNTY *	459	$8,067,179	$322,579	.20
KOSSUTH COUNTY				
ALGONA*	296	$15,450,336	$617,991	.39
BANCROFT	54	$1,548,702	$61,946	.04
BURT	18	$248,159	$9,926	.01
LU VERNE	15	$259,402	$10,375	.01
SWEA CITY	47	$697,322	$27,889	.02
TITONKA	38	$797,842	$31,914	.02
WESLEY	23	$688,970	$27,561	.02
WHITTEMORE	36	$560,176	$22,403	.01
FENTON	19	$266,510	$10,660	.01
LAKOTA	18	$163,775	$6,551	.00
LEDYARD	14	$123,047	$4,923	.00
LONE ROCK	12	$144,569	$5,784	.00
NON-PERMIT	0	$0	$0	.00
OTHER	152	$1,621,286	$64,848	.04
* TOTAL COUNTY *	742	$22,570,096	$902,771	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	348	$18,035,749	$721,248	.46
KEOKUK	446	$25,171,117	$1,006,752	.64
DONNELLSON	57	$1,325,156	$52,986	.03
MONTROSE	24	$247,366	$9,895	.01
WEST POINT	51	$892,320	$35,697	.02
ST PAUL	12	$541,200	$21,649	.01
HOUGHTON	10	$206,313	$8,250	.01
NON-PERMIT	3	$21,420	$643	.00
OTHER	259	$5,496,567	$219,757	.14
* TOTAL COUNTY *	1,210	$51,937,208	$2,076,877	1.32
LINN COUNTY				
CEDAR RAPIDS*	3,131	$275,583,132	$11,022,506	6.98
MARION	496	$27,318,618	$1,092,722	.69
CENTER POINT	49	$971,104	$38,842	.02
CENTRAL CITY	67	$681,026	$27,243	.02
HIAWATHA	107	$4,580,697	$183,225	.12
LISBON	63	$817,755	$32,713	.02
MT VERNON	100	$4,292,240	$171,679	.11
COGGON	33	$528,795	$21,151	.01
FAIRFAX	38	$565,409	$22,617	.01
SPRINGVILLE	37	$564,165	$22,566	.01
WALKER	39	$596,843	$23,868	.02
ALBURNETTE	21	$209,203	$8,368	.01
ELY	26	$448,593	$17,944	.01
PALO	22	$2,603,171	$104,126	.07
PRAIRIEBURG	10	$77,677	$3,106	.00
ROBINS	11	$67,863	$2,714	.00
NON-PERMIT	35	$737,457	$22,123	.01
OTHER	238	$5,554,899	$222,199	.14
* TOTAL COUNTY *	4,523	$326,198,647	$13,039,712	8.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	$1,630,998	$65,243	.04
WAPELLO*	99	$1,935,557	$77,416	.05
MORNING SUN	37	$755,600	$30,222	.02
GRANDVIEW	12	$149,958	$5,998	.00
OAKVILLE	17	$155,786	$6,232	.00
NON-PERMIT	0	$0	$0	.00
OTHER	86	$1,257,622	$50,300	.03
* TOTAL COUNTY *	331	$5,885,521	$235,411	.15
LUCAS COUNTY				
CHARITON*	198	$10,155,285	$406,209	.26
RUSSELL	15	$149,683	$5,975	.00
LUCAS	10	$60,685	$2,428	.00
NON-PERMIT	0	$0	$0	.00
OTHER	68	$1,372,308	$54,893	.03
* TOTAL COUNTY *	291	$11,737,961	$469,505	.30
LYON COUNTY				
ROCK RAPIDS*	114	$4,077,412	$163,005	.10
GEORGE	62	$1,140,858	$45,635	.03
DOON	35	$474,888	$18,994	.01
INWOOD	42	$844,150	$33,765	.02
LARCHWOOD	35	$556,509	$22,259	.01
LITTLE ROCK	14	$213,363	$8,531	.01
ALVORD	10	$79,381	$3,175	.00
LESTER	17	$314,687	$12,587	.01
NON-PERMIT	2	$154	$5	.00
OTHER	99	$835,608	$33,424	.02
* TOTAL COUNTY *	430	$8,537,010	$341,380	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MADISON COUNTY				
WINTERSET*	168	$6,848,398	$273,936	.17
EARLHAM	39	$625,574	$25,023	.02
ST CHARLES	21	$459,406	$18,376	.01
TRURO	17	$90,730	$3,629	.00
NON-PERMIT	0	$0	$0	.00
OTHER	103	$807,571	$32,298	.02
* TOTAL COUNTY *	348	$8,831,679	$353,262	.22
MAHASKA COUNTY				
OSKALOOSA*	476	$25,404,573	$1,016,151	.64
NEW SHARON	60	$777,527	$31,086	.02
BARNES CITY	14	$94,729	$3,785	.00
FREMONT	28	$204,121	$8,165	.01
NON-PERMIT	7	$3,453	$104	.00
OTHER	182	$1,697,566	$67,903	.04
* TOTAL COUNTY *	767	$28,181,969	$1,127,194	.71
MARION COUNTY				
KNOXVILLE*	249	$12,622,314	$504,822	.32
PELLA	254	$13,892,898	$555,719	.35
PLEASANTVILLE	56	$1,006,630	$40,268	.03
BUSSEY	16	$122,351	$4,895	.00
MELCHER	32	$383,866	$15,355	.01
NON-PERMIT	5	$70,903	$2,127	.00
OTHER	201	$3,361,356	$134,403	.09
* TOTAL COUNTY *	813	$31,460,318	$1,257,589	.80

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	793	$47,152,308	$1,885,470	1.19
STATE CENTER	66	$822,882	$32,915	.02
ALBION	18	$229,346	$9,174	.01
GILMAN	32	$263,668	$10,524	.01
MELBOURNE	21	$214,994	$8,595	.01
LAUREL	18	$235,060	$9,403	.01
LE GRAND	25	$296,437	$11,859	.01
LISCOMB	10	$61,979	$2,480	.00
RHODES	13	$64,986	$2,598	.00
NON-PERMIT	5	$1,624	$49	.00
OTHER	137	$2,491,917	$99,654	.06
* TOTAL COUNTY *	1,138	$51,835,201	$2,072,721	1.31
MILLS COUNTY				
GLENWOOD*	135	$6,309,544	$252,371	.16
MALVERN	46	$1,078,332	$43,123	.03
EMERSON	28	$345,569	$13,821	.01
HASTINGS	10	$87,255	$3,490	.00
HENDERSON	16	$84,226	$3,367	.00
NON-PERMIT	0	$0	$0	.00
OTHER	88	$695,366	$27,815	.02
* TOTAL COUNTY *	323	$8,600,292	$343,987	.22
MITCHELL COUNTY				
OSAGE*	153	$5,411,618	$216,429	.14
ST ANSGAR	53	$2,632,674	$105,189	.07
RICEVILLE	36	$508,238	$20,329	.01
STACYVILLE	28	$720,348	$28,816	.02
NON-PERMIT	1	$1,000	$30	.00
OTHER	119	$1,177,616	$47,103	.03
* TOTAL COUNTY *	390	$10,451,494	$417,896	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONONA	COUNTY				
ONAWA*		138	$5,665,999	$226,643	.14
MAPLETON		87	$2,294,197	$91,767	.06
UTE		32	$423,344	$16,933	.01
WHITING		26	$242,518	$9,701	.01
BLENCOE		15	$167,709	$6,686	.00
CASTANA		13	$49,100	$1,964	.00
MOORHEAD		19	$247,120	$9,880	.01
SOLDIER		19	$159,123	$6,367	.00
NON-PERMIT		2	$25,933	$778	.00
OTHER		64	$749,944	$29,997	.02
* TOTAL COUNTY *		415	$10,024,987	$400,716	.25
MONROE	COUNTY				
ALBIA*		163	$5,631,204	$225,250	.14
LOVILIA		24	$273,816	$10,952	.01
NON-PERMIT		0	$0	$0	.00
OTHER		73	$1,351,877	$54,077	.03
* TOTAL COUNTY *		260	$7,256,897	$290,279	.18
MONTGOMERY	COUNTY				
RED OAK*		269	$13,746,790	$549,662	.35
VILLISCA		59	$977,701	$38,940	.02
STANTON		37	$725,376	$29,015	.02
ELLIOTT		21	$169,724	$6,788	.00
NON-PERMIT		1	$2,917	$88	.00
OTHER		82	$884,473	$35,383	.02
* TOTAL COUNTY *		469	$16,506,981	$659,876	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	642	$35,742,737	$1,429,221	.91
WEST LIBERTY	98	$2,845,631	$113,815	.07
WILTON	102	$6,713,915	$268,547	.17
ATALISSA	13	$135,900	$5,437	.00
CONESVILLE	10	$109,319	$4,372	.00
NICHOLS	14	$353,107	$14,125	.01
NON-PERMIT	4	$68,510	$2,055	.00
OTHER	163	$1,812,049	$72,452	.05
* TOTAL COUNTY *	1,046	$47,781,168	$1,910,024	1.21
OBRIEN COUNTY				
SHELDON	232	$12,360,024	$494,340	.31
HARTLEY	81	$1,577,630	$63,107	.04
PAULLINA	78	$1,350,748	$54,025	.03
PRIMGHAR*	54	$1,342,732	$53,664	.03
SANBORN	62	$1,094,789	$43,790	.03
SUTHERLAND	39	$474,231	$18,955	.01
ARCHER	12	$185,536	$7,422	.00
NON-PERMIT	4	$1,879	$57	.00
OTHER	102	$928,906	$37,155	.02
* TOTAL COUNTY *	664	$19,316,475	$772,515	.49
OSCEOLA COUNTY				
SIBLEY*	134	$4,162,861	$166,510	.11
ASHTON	24	$404,605	$16,183	.01
OCHEYEDAN	33	$392,693	$15,709	.01
MELVIN	19	$522,701	$20,910	.01
NON-PERMIT	0	$0	$0	.00
OTHER	69	$525,395	$21,012	.01
* TOTAL COUNTY *	279	$6,008,255	$240,324	.15

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	211	$9,112,384	$364,459	.23
SHENANDOAH	294	$9,383,709	$375,333	.24
ESSEX	35	$329,704	$13,188	.01
BRADDYVILLE	13	$70,424	$2,816	.00
COIN	14	$92,170	$3,686	.00
COLLEGE SPRINGS	10	$47,795	$1,911	.00
NON-PERMIT	3	$19,970	$698	.00
OTHER	90	$983,560	$39,335	.02
* TOTAL COUNTY *	670	$20,039,716	$801,426	.51
PALO ALTO COUNTY				
EMMETSBURG*	162	$4,612,456	$184,476	.12
GRAETTINGER	44	$620,373	$24,813	.02
RUTHVEN	28	$740,872	$29,635	.02
WEST BEND	52	$1,658,116	$66,325	.04
AYRSHIRE	14	$78,486	$3,140	.00
MALLARD	22	$223,188	$8,908	.01
NON-PERMIT	1	$6,400	$192	.00
OTHER	63	$567,638	$22,704	.01
* TOTAL COUNTY *	386	$8,507,529	$340,193	.22
PLYMOUTH COUNTY				
LE MARS*	321	$15,973,732	$638,894	.40
AKRON	66	$1,501,925	$60,076	.04
KINGSLEY	79	$1,707,553	$68,302	.04
REMSEN	82	$1,914,959	$76,592	.05
MERRILL	31	$492,970	$19,719	.01
HINTON	24	$461,606	$18,463	.01
OYENS	11	$33,931	$1,357	.00
NON-PERMIT	1	$3,099	$93	.00
OTHER	134	$1,301,588	$52,038	.03
* TOTAL COUNTY *	749	$23,391,363	$935,534	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	39	$587,081	$23,484	.01
LAURENS	94	$1,945,610	$77,823	.05
POCAHONTAS*	134	$3,209,656	$128,284	.08
GILMORE CITY	14	$540,471	$21,614	.01
ROLFE	41	$807,369	$32,293	.02
HAVELOCK	11	$173,695	$6,948	.00
PALMER	22	$205,913	$8,236	.01
VARINA	11	$44,384	$1,775	.00
NON-PERMIT	0	$0	$0	.00
OTHER	77	$376,869	$15,070	.01
* TOTAL COUNTY *	443	$7,891,048	$315,527	.20
POLK COUNTY				
DES MOINES*	6,145	$637,600,324	$25,502,442	16.15
WEST DES MOINES	884	$77,982,668	$3,119,242	1.98
URBANDALE	189	$12,393,487	$495,743	.31
ALTOONA	146	$13,742,747	$549,690	.35
ANKENY	404	$22,893,927	$915,652	.58
CLIVE	44	$3,049,382	$121,977	.08
GRIMES	66	$2,713,821	$108,554	.07
MITCHELLVILLE	37	$332,263	$13,286	.01
POLK CITY	50	$825,823	$33,031	.02
BONDURANT	39	$536,851	$21,474	.01
ELKHART	15	$293,693	$11,748	.01
RUNNELLS	31	$657,078	$26,283	.02
JOHNSTON	113	$5,164,160	$206,444	.13
ALLEMAN	10	$133,211	$5,324	.00
NON-PERMIT	80	$502,699	$15,079	.01
OTHER	114	$3,840,126	$153,588	.10
* TOTAL COUNTY *	8,367	$782,662,260	$31,299,557	19.82

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,175	$78,897,621	$3,155,855	2.00
AVOCA	78	$4,445,550	$177,821	.11
CARTER LAKE	51	$1,367,331	$54,694	.03
OAKLAND	66	$1,398,254	$55,928	.04
CARSON	28	$274,160	$10,967	.01
NEOLA	35	$703,189	$28,099	.02
WALNUT	50	$721,405	$28,853	.02
CRESCENT	20	$597,904	$23,916	.02
HANCOCK	13	$144,720	$5,787	.00
MACEDONIA	16	$1,051,786	$42,071	.03
MINDEN	28	$532,774	$21,312	.01
TREYNOR	34	$663,577	$26,543	.02
UNDERWOOD	25	$344,048	$13,763	.01
NON-PERMIT	16	$65,065	$1,976	.00
OTHER	265	$10,207,737	$408,285	.26
* TOTAL COUNTY *	1,900	$101,415,121	$4,055,870	2.57
POWESHIEK COUNTY				
GRINNELL	272	$13,163,153	$526,471	.33
BROOKLYN	77	$3,471,405	$138,852	.09
MONTEZUMA*	105	$3,606,586	$144,220	.09
VICTOR	11	$554,090	$22,163	.01
DEEP RIVER	14	$207,987	$8,318	.01
MALCOM	15	$333,683	$13,347	.01
NON-PERMIT	2	$74,540	$2,236	.00
OTHER	127	$2,957,268	$118,292	.07
* TOTAL COUNTY *	623	$24,368,712	$973,899	.62
RINGGOLD COUNTY				
MOUNT AYR*	106	$3,410,920	$136,433	.09
DIAGONAL	16	$133,808	$5,352	.00
KELLERTON	18	$92,341	$3,694	.00
TINGLEY	12	$72,662	$2,906	.00
NON-PERMIT	0	$0	$0	.00
OTHER	63	$448,844	$17,953	.01
* TOTAL COUNTY *	215	$4,158,575	$166,338	.11

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC COUNTY				
SAC CITY*	132	$4,234,403	$169,368	.11
LAKE VIEW	73	$1,733,170	$69,329	.04
ODEBOLT	55	$804,410	$32,175	.02
EARLY	29	$326,786	$13,071	.01
SCHALLER	39	$777,381	$31,095	.02
WALL LAKE	48	$1,286,093	$51,429	.03
AUBURN	19	$218,238	$8,729	.01
LYTTON	19	$289,739	$11,590	.01
NON-PERMIT	0	$0	$0	.00
OTHER	102	$1,292,705	$51,696	.03
* TOTAL COUNTY *	516	$10,962,925	$438,482	.28
SCOTT COUNTY				
DAVENPORT*	2,458	$195,095,543	$7,802,784	4.94
BETTENDORF	645	$53,414,808	$2,136,486	1.35
BUFFALO	27	$645,883	$25,838	.02
LE CLAIRE	78	$1,029,741	$41,192	.03
BLUE GRASS	57	$924,041	$36,957	.02
ELDRIDGE	111	$5,029,672	$201,181	.13
PRINCETON	28	$511,786	$20,473	.01
WALCOTT	69	$3,641,201	$145,650	.09
DIXON	13	$121,701	$4,868	.00
DONAHUE	16	$182,261	$7,288	.00
LONG GROVE	20	$153,182	$6,127	.00
MCCAUSLAND	17	$150,166	$6,006	.00
RIVERDALE	11	$274,956	$10,999	.01
NON-PERMIT	41	$415,980	$12,478	.01
OTHER	243	$4,700,418	$187,993	.12
* TOTAL COUNTY *	3,834	$266,291,339	$10,646,320	6.74

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	254	$10,512,931	$420,507	.27
ELK HORN	34	$444,075	$17,762	.01
SHELBY	30	$376,870	$15,073	.01
DEFIANCE	24	$252,963	$10,121	.01
EARLING	29	$250,399	$10,017	.01
IRWIN	34	$498,299	$19,921	.01
PANAMA	18	$146,523	$5,861	.00
PORTSMOUTH	15	$245,860	$9,833	.01
WESTPHALIA	12	$126,036	$5,042	.00
NON-PERMIT	1	$6,101	$183	.00
OTHER	96	$1,130,559	$45,150	.03
* TOTAL COUNTY *	547	$13,990,616	$559,470	.35
SIOUX COUNTY				
HAWARDEN	128	$3,342,586	$133,633	.08
ALTON	47	$1,156,435	$46,259	.03
HULL	77	$1,304,406	$52,178	.03
ORANGE CITY*	146	$6,551,759	$262,073	.17
ROCK VALLEY	135	$4,344,097	$173,685	.11
SIOUX CENTER	221	$7,550,435	$302,021	.19
BOYDEN	33	$384,845	$15,385	.01
HOSPERS	43	$998,203	$39,927	03
IRETON	39	$1,430,522	$57,221	.04
GRANVILLE	18	$165,567	$6,623	.00
NON-PERMIT	5	$20,940	$629	.00
OTHER	188	$1,949,423	$77,955	.05
* TOTAL COUNTY *	1,080	$29,199,218	$1,167,589	.74

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY COUNTY				
AMES	963	$68,902,958	$2,756,124	1.75
NEVADA*	192	$8,428,261	$336,859	.21
STORY CITY	112	$3,270,024	$130,765	.08
CAMBRIDGE	18	$158,435	$6,336	.00
COLO	34	$545,485	$21,817	.01
MAXWELL	37	$336,542	$13,459	.01
ROLAND	36	$390,196	$15,606	.01
SLATER	38	$1,078,991	$43,157	.03
ZEARING	34	$425,209	$16,981	.01
COLLINS	16	$179,404	$7,175	.00
GILBERT	26	$273,357	$10,934	.01
HUXLEY	57	$1,264,997	$50,599	.03
MCCALLSBURG	15	$87,423	$3,497	.00
NON-PERMIT	3	$90,501	$2,715	.00
OTHER	190	$3,395,865	$135,841	.09
* TOTAL COUNTY *	1,771	$88,827,648	$3,551,865	2.25
TAMA COUNTY				
TAMA	115	$3,822,053	$152,855	.10
DYSART	58	$1,109,184	$44,365	.03
TOLEDO*	97	$5,081,109	$203,221	.13
TRAER	73	$1,669,889	$66,799	.04
GARWIN	22	$180,834	$7,232	.00
GLADBROOK	49	$1,198,032	$47,921	.03
CHELSEA	28	$404,785	$16,194	.01
CLUTIER	14	$122,557	$4,883	.00
ELBERON	10	$85,000	$3,398	.00
LINCOLN	13	$168,475	$6,739	.00
NON-PERMIT	2	$1,874	$56	.00
OTHER	115	$652,970	$26,119	.02
* TOTAL COUNTY *	596	$14,496,762	$579,782	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	97	$1,585,289	$63,412	.04
LENOX	71	$2,017,082	$80,546	.05
CLEARFIELD	31	$221,731	$8,868	.01
NEW MARKET	17	$63,705	$2,548	.00
BLOCKTON	16	$112,731	$4,507	.00
NON-PERMIT	0	$0	$0	.00
OTHER	55	$168,333	$6,731	.00
* TOTAL COUNTY *	287	$4,168,871	$166,612	.11
UNION COUNTY				
CRESTON*	292	$13,414,941	$536,431	.34
AFTON	36	$533,709	$21,349	.01
LORIMOR	17	$150,443	$6,018	.00
NON-PERMIT	1	$13,646	$409	.00
OTHER	68	$504,591	$20,182	.01
* TOTAL COUNTY *	414	$14,617,330	$584,389	.37
VAN BUREN COUNTY				
KEOSAUQUA*	61	$996,660	$39,867	.03
BONAPARTE	24	$280,230	$11,208	.01
FARMINGTON	52	$586,178	$23,444	.01
MILTON	19	$187,492	$7,499	.00
BIRMINGHAM	20	$167,954	$6,715	.00
CANTRIL	22	$108,433	$4,340	.00
STOCKPORT	18	$214,235	$8,563	.01
NON-PERMIT	0	$0	$0	.00
OTHER	119	$924,110	$36,961	.02
* TOTAL COUNTY *	335	$3,465,292	$138,597	.09

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	769	$40,250,653	$1,609,784	1.02
ELDON	44	$503,917	$20,139	.01
EDDYVILLE	37	$430,383	$17,215	.01
AGENCY	27	$328,053	$13,123	.01
BLAKESBURG	13	$101,423	$4,058	.00
NON-PERMIT	6	$13,358	$501	.00
OTHER	152	$1,413,650	$56,543	.04
* TOTAL COUNTY *	1,048	$43,041,437	$1,721,363	1.09
WARREN COUNTY				
INDIANOLA*	332	$14,018,651	$560,688	.36
CARLISLE	80	$1,895,931	$75,838	.05
NORWALK	83	$1,792,623	$71,702	.05
MILO	17	$136,834	$5,473	.00
CUMMING	11	$77,617	$3,106	.00
HARTFORD	15	$90,811	$3,631	.00
LACONA	24	$266,750	$10,671	.01
MARTENSDALE	15	$251,551	$10,059	.01
NEW VIRGINIA	20	$224,241	$8,969	.01
NON-PERMIT	3	$3,617	$109	.00
OTHER	186	$2,544,865	$101,753	.06
* TOTAL COUNTY *	786	$21,303,491	$851,999	.54
WASHINGTON COUNTY				
WASHINGTON*	300	$13,079,133	$523,140	.33
KALONA	132	$3,976,137	$159,050	.10
BRIGHTON	37	$394,637	$15,784	.01
RIVERSIDE	33	$501,850	$20,074	.01
WELLMAN	60	$1,714,756	$68,589	.04
AINSWORTH	23	$254,349	$10,174	.01
CRAWFORDSVILLE	16	$137,040	$5,481	.00
WEST CHESTER	12	$26,847	$1,076	.00
NON-PERMIT	0	$0	$0	.00
OTHER	168	$2,177,025	$87,064	.06
* TOTAL COUNTY *	781	$22,261,774	$890,432	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	110	$2,373,532	$94,943	.06
SEYMOUR	35	$320,122	$12,802	.01
ALLERTON	32	$272,971	$10,915	.01
HUMESTON	41	$559,140	$22,368	.01
LINEVILLE	14	$211,683	$8,468	.01
NON-PERMIT	0	$0	$0	.00
OTHER	76	$596,120	$23,844	.02
* TOTAL COUNTY *	308	$4,333,573	$173,340	.11
WEBSTER COUNTY				
FT DODGE*	862	$55,261,353	$2,210,002	1.40
GOWRIE	75	$1,658,409	$66,179	.04
DAYTON	43	$685,409	$27,413	.02
LEHIGH	23	$406,925	$16,279	.01
OTHO	15	$93,714	$3,749	.00
BADGER	16	$155,470	$6,218	.00
CALLENDER	21	$204,369	$8,175	.01
DUNCOMBE	17	$135,876	$5,433	.00
HARCOURT	20	$680,835	$27,233	.02
MOORLAND	12	$87,290	$3,492	.00
VINCENT	12	$257,551	$10,301	.01
NON-PERMIT	5	$10,991	$329	.00
OTHER	230	$3,673,214	$146,907	.09
* TOTAL COUNTY *	1,351	$63,311,406	$2,531,710	1.60
WINNEBAGO COUNTY				
FOREST CITY*	147	$3,708,907	$148,278	.09
BUFFALO CENTER	60	$2,040,258	$81,397	.05
LAKE MILLS	100	$2,745,619	$109,825	.07
THOMPSON	30	$1,006,094	$40,243	.03
LELAND	17	$167,166	$6,687	.00
RAKE	22	$170,937	$6,836	.00
NON-PERMIT	0	$0	$0	.00
OTHER	77	$2,078,678	$83,145	.05
* TOTAL COUNTY *	453	$11,917,659	$476,411	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	315	$16,924,306	$676,848	.43
CALMAR	51	$1,395,406	$55,819	.04
OSSIAN	58	$1,084,584	$43,383	.03
FT. ATKINSON	30	$911,082	$36,446	.02
RIDGEWAY	21	$141,790	$5,671	.00
SPILLVILLE	23	$482,817	$19,301	.01
NON-PERMIT	1	$264	$8	.00
OTHER	186	$2,726,562	$109,063	.07
* TOTAL COUNTY *	685	$23,666,811	$946,539	.60
WOODBURY COUNTY				
SIOUX CITY*	2,035	$154,037,393	$6,164,726	3.90
MOVILLE	58	$1,813,261	$72,786	.05
ANTHON	44	$758,156	$30,327	.02
CORRECTIONVILLE	53	$693,669	$27,746	.02
DANBURY	28	$512,497	$20,499	.01
SERGEANT BLUFF	63	$1,831,159	$73,247	.05
SLOAN	37	$534,217	$21,370	.01
CUSHING	24	$115,679	$4,628	.00
HORNICK	10	$137,954	$5,506	.00
LAWTON	24	$361,216	$14,448	.01
OTO	13	$88,884	$3,554	.00
PIERSON	24	$201,092	$8,045	.01
SALIX	16	$204,417	$8,176	.01
NON-PERMIT	11	$302,392	$9,070	.01
OTHER	118	$1,078,280	$43,131	.03
* TOTAL COUNTY *	2,558	$162,670,266	$6,507,259	4.12
WORTH COUNTY				
MANLY	48	$601,384	$24,059	.02
NORTHWOOD*	92	$2,851,282	$114,032	.07
FERTILE	19	$284,039	$11,362	.01
GRAFTON	22	$267,471	$10,697	.01
HANLONTOWN	11	$102,713	$4,109	.00
KENSETT	16	$193,335	$7,734	.00
NON-PERMIT	0	$0	$0	.00
OTHER	78	$421,542	$16,864	.01
* TOTAL COUNTY *	286	$4,721,766	$188,857	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WRIGHT COUNTY				
CLARION*	147	$4,550,954	$182,035	.12
EAGLE GROVE	128	$4,701,343	$188,056	.12
BELMOND	122	$4,016,403	$160,657	.10
DOWS	38	$369,797	$14,791	.01
GOLDFIELD	34	$477,383	$19,094	.01
ROWAN	15	$108,948	$4,357	.00
WOOLSTOCK	12	$500,512	$20,019	.01
NON-PERMIT	0	$0	$0	.00
OTHER	82	$1,045,722	$41,830	.03
* TOTAL COUNTY *	578	$15,771,062	$630,839	.40
* LATE FILERS *	5,789	$48,625,151	$1,944,128	1.23
** GRAND TOTAL **	90,475	$3,949,416,626	$157,923,590	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

8/12/88 S 2860-1

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei f gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated o the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending September 30, 1987

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

CPE-25929

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1987

Computed tax during the third quarter of 1987 amounted to $163,952,160, an increase of 2.95 percent from the same quarter in 1986. The number of businesses filing returns decreased from 91,096 to 90,536 or -0.61 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Taxable Sales Tax by Business Group

During the third quarter of 1987, the Home Furnishings Group showed the largest increase in computed tax with a 10.76 percent increase. The Apparels Groups followed with an increase of 10.20 percent. The number of businesses showed a decrease of 0.61 percent as compared with a decrease of 1.97 percent during the same period in 1986. Two business groups reported an increase in the number of filers. General Merchandise and Eating and Drinking Groups showed the increases of 2.87 and 0.91 percent respectively, while the Food Dealers (-3.36 percent) and Home Furnishings (-3.10 percent) Groups showed the largest decreases.

Business Group	# Bus. Sept 87	# Bus. Sept 86	% Change # Bus.	Computed Tax Sept 87	Computed Tax Sept 86	% Change Tax
Nonresidents	58	57	1.75%	107,253	113,075	- 5.15%
Utilities	2,311	2,383	-3.02%	24,554,490	23,015,598	6.69%
Building Materials	2,337	2,411	-3.07%	9,652,805	9,393,790	2.76%
General Merchandise	1,648	1,602	2.87%	19,538,985	18,331,688	6.59%
Food Dealers	1,925	1,992	-3.36%	9,810,049	9,605,657	2.13%
Motor Vehicle	5,012	5,139	-2.47%	9,180,112	8,867,784	3.52%
Apparel	2,141	2,169	-1.29%	5,523,603	5,012,414	10.20%
Home Furnishings	2,753	2,841	-3.10%	5,830,934	5,264,296	10.76%
Eating and Drinking	7,077	7,013	0.91%	15,799,759	14,869,116	6.26%
Specialty Retail	14,593	14,971	-2.52%	11,581,172	11,613,358	- 0.28%
Services	27,178	27,079	-0.37%	21,392,917	20,152,178	6.16%
Wholesale Goods	7,705	7,873	-2.13%	17,632,517	20,183,903	-12.64%
Miscellaneous	10,452	10,483	-0.30%	11,453,482	10,827,824	5.78%
Late Filers	5,346	5,083	5.17%	1,894,082	1,998,545	- 5.23%
TOTALS	90,536	91,096	-0.61%	$163,952,160	$159,249,226	2.95%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	148	1.75%	$ 1,336,310	7.87%
Building Materials	163	1.93	289,961	1.71
General Merchandise	14	0.17	317,663	1.87
Food Dealers	19	0.23	10,559	0.06
Motor Vehicle	124	1.47	193,288	1.14
Apparel	57	0.68	45,154	0.27
Home Furnishings	228	2.70	449,820	2.65
Eating and Drinking	30	0.36	27,211	0.16
Specialty Retail	731	8.67	1,186,332	6.99
Services	1,380	16.36	2,210,942	13.02
Wholesale Goods	2,570	30.47	4,690,535	27.63
Miscellaneous	2,603	30.86	5,927,442	34.92
Late Filers	368	4.36	133,945	0.79
TOTAL	8,435	100.00%	$16,819,162	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1986 and 1987

Use Tax	September 1986	September 1987	% Change
Retailers			
Number of Returns	8,180	8,435	3.12%
Computed Tax	$16,155,013	$16,819,162	4.11%
Motor Vehicle			
Number of Returns	178,857	186,736	4.41%
Computed Tax	$25,904,077	$29,235,178	12.86%
Consumers			
Number of Returns	4,807	4,692	-2.39%
Computed Tax	$ 6,023,333	$ 5,577,257	-7.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	58	$2,762,423	$107,253	.07
ADAIR COUNTY				
GREENFIELD*	123	$4,768,660	$190,659	.12
ADAIR	45	$1,887,302	$75,339	.05
STUART	27	$853,976	$34,160	.02
BRIDGEWATER	20	$242,101	$9,610	.01
FONTANELLE	32	$395,109	$15,804	.01
ORIENT	20	$226,184	$9,047	.01
NON-PERMIT	2	$10,896	$327	.00
OTHER	70	$739,557	$29,579	.02
* TOTAL COUNTY *	339	$9,123,785	$364,525	.22
ADAMS COUNTY				
CORNING*	107	$3,862,492	$154,445	.09
PRESCOTT	12	$102,440	$4,099	.00
NON-PERMIT	0	$0	$0	.00
OTHER	50	$590,664	$23,623	.01
* TOTAL COUNTY *	169	$4,555,596	$182,167	.11
ALLAMAKEE COUNTY				
WAUKON*	187	$7,382,227	$295,288	.18
LANSING	75	$1,896,681	$75,867	.05
POSTVILLE	90	$4,045,655	$161,790	.10
NEW ALBIN	33	$582,448	$23,298	.01
HARPERS FERRY	28	$374,122	$14,964	.01
NON-PERMIT	0	$0	$0	.00
OTHER	124	$1,191,681	$47,663	.03
* TOTAL COUNTY *	537	$15,472,814	$618,870	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	264	$11,450,171	$457,829	.28
CINCINNATI	10	$42,752	$1,709	.00
MORAVIA	35	$313,764	$12,550	.01
MOULTON	30	$464,225	$18,569	.01
MYSTIC	22	$124,819	$4,992	.00
NON-PERMIT	9	$29,754	$893	.00
OTHER	116	$1,413,135	$56,473	.03
* TOTAL COUNTY *	486	$13,838,620	$553,015	.34
AUDUBON COUNTY				
AUDUBON*	146	$4,768,692	$190,682	.12
EXIRA	54	$661,344	$26,447	.02
KIMBALLTON	23	$227,555	$9,086	.01
NON-PERMIT	5	$108,737	$3,262	.00
OTHER	73	$418,848	$16,741	.01
* TOTAL COUNTY *	301	$6,185,176	$246,218	.15
BENTON COUNTY				
BELLE PLAINE	114	$3,754,578	$150,181	.09
VINTON*	212	$8,314,414	$332,576	.20
BLAIRSTOWN	35	$779,160	$31,168	.02
SHELLSBURG	31	$380,954	$15,236	.01
VAN HORNE	36	$404,348	$16,172	.01
ATKINS	22	$280,389	$11,216	.01
GARRISON	21	$146,460	$5,856	.00
KEYSTONE	29	$895,098	$35,804	.02
MT AUBURN	13	$199,642	$7,985	.00
NEWHALL	37	$555,889	$22,236	.01
NORWAY	22	$539,704	$21,590	.01
URBANA	18	$236,559	$9,462	.01
WALFORD	12	$229,967	$9,198	.01
NON-PERMIT	0	$0	$0	.00
OTHER	150	$1,162,502	$46,499	.03
* TOTAL COUNTY *	752	$17,879,664	$715,179	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,815	$125,710,436	$4,950,505	3.02
CEDAR FALLS	859	$49,071,946	$1,962,384	1.20
EVANSDALE	84	$1,447,413	$57,799	.04
ELK RUN HTS	10	$112,627	$4,504	.00
HUDSON	64	$1,621,164	$64,844	.04
LA PORTE CITY	93	$1,777,900	$71,116	.04
DUNKERTON	31	$564,573	$22,582	.01
JANESVILLE	16	$190,264	$7,612	.00
GILBERTVILLE	27	$388,220	$15,529	.01
RAYMOND	17	$287,437	$11,478	.01
NON-PERMIT	19	$147,480	$4,424	.00
OTHER	95	$2,227,617	$89,106	.05
* TOTAL COUNTY *	3,130	$183,547,077	$7,261,883	4.43
BOONE COUNTY				
BOONE*	426	$18,340,817	$733,572	.45
MADRID	71	$2,277,051	$91,077	.06
OGDEN	79	$1,671,230	$66,853	.04
BOXHOLM	14	$188,276	$7,529	.00
PILOT MOUND	12	$68,307	$2,732	.00
NON-PERMIT	1	$841	$25	.00
OTHER	133	$2,425,899	$97,008	.06
* TOTAL COUNTY *	736	$24,972,421	$998,796	.61
BREMER COUNTY				
WAVERLY*	286	$13,560,783	$542,336	.33
SUMNER	100	$2,972,028	$118,861	.07
TRIPOLI	59	$1,063,214	$42,528	.03
DENVER	68	$1,767,551	$70,700	.04
JANESVILLE	31	$472,635	$18,903	.01
READLYN	41	$999,952	$39,999	.02
FREDERIKA	10	$63,138	$2,526	.00
PLAINFIELD	23	$450,840	$18,012	.01
NON-PERMIT	3	$29,678	$891	.00
OTHER	124	$1,758,765	$70,353	.04
* TOTAL COUNTY *	745	$23,138,584	$925,109	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	249	$11,470,843	$458,805	.28
JESUP	76	$2,085,475	$83,406	.05
FAIRBANK	42	$886,467	$35,460	.02
HAZLETON	36	$324,923	$12,996	.01
LAMONT	25	$226,356	$9,052	.01
WINTHROP	44	$981,388	$39,258	.02
AURORA	15	$249,998	$10,000	.01
BRANDON	22	$171,294	$6,831	.00
QUASQUETON	18	$237,390	$9,496	.01
ROWLEY	14	$60,577	$2,423	.00
NON-PERMIT	2	$29,530	$885	.00
OTHER	143	$1,918,354	$76,737	.05
* TOTAL COUNTY *	686	$18,642,595	$745,349	.45
BUENA VISTA COUNTY				
STORM LAKE*	400	$21,111,084	$844,311	.51
ALTA	72	$3,168,373	$126,734	.08
ALBERT CITY	36	$1,202,793	$48,110	.03
MARATHON	16	$227,605	$9,091	.01
NEWELL	47	$943,381	$37,735	.02
SIOUX RAPIDS	56	$1,324,579	$52,985	.03
REMBRANDT	19	$173,581	$6,943	.00
LINN GROVE	13	$76,524	$3,062	.00
NON-PERMIT	3	$83,657	$2,510	.00
OTHER	101	$1,116,884	$44,678	.03
* TOTAL COUNTY *	763	$29,428,461	$1,176,159	.72

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	56	$1,158,478	$46,339	.03
GREENE	64	$1,867,467	$74,683	.05
PARKERSBURG	77	$1,711,396	$68,454	.04
SHELL ROCK	60	$1,048,784	$41,949	.03
ALLISON*	60	$2,509,124	$100,366	.06
APLINGTON	46	$821,410	$32,857	.02
DUMONT	39	$988,231	$39,488	.02
NEW HARTFORD	25	$370,310	$14,785	.01
BRISTOW	10	$86,741	$3,469	.00
NON-PERMIT	0	$0	$0	.00
OTHER	136	$1,411,772	$56,476	.03
* TOTAL COUNTY *	573	$11,973,713	$478,866	.29
CALHOUN COUNTY				
LAKE CITY	94	$2,218,514	$88,738	.05
MANSON	83	$7,701,611	$308,064	.19
ROCKWELL CITY*	113	$3,098,425	$123,937	.08
LOHRVILLE	33	$286,374	$11,455	.01
POMEROY	38	$765,946	$30,638	.02
FARNHAMVILLE	24	$597,572	$23,894	.01
NON-PERMIT	3	$9,414	$283	.00
OTHER	92	$612,707	$24,509	.01
* TOTAL COUNTY *	480	$15,290,563	$611,518	.37
CARROLL COUNTY				
CARROLL*	398	$23,784,322	$951,185	.58
COON RAPIDS	76	$1,584,466	$63,382	.04
MANNING	79	$2,128,717	$85,150	.05
BREDA	44	$1,053,805	$42,108	.03
GLIDDEN	41	$1,258,190	$50,325	.03
ARCADIA	23	$473,996	$18,957	.01
DEDHAM	17	$274,858	$10,994	.01
HALBUR	16	$764,164	$30,566	.02
TEMPLETON	26	$341,684	$13,666	.01
NON-PERMIT	1	$23,000	$690	.00
OTHER	94	$764,237	$30,566	.02
* TOTAL COUNTY *	815	$32,451,439	$1,297,589	.79

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	360	$15,246,947	$609,829	.37
ANITA	64	$1,016,941	$40,672	.02
GRISWOLD	75	$1,307,294	$52,291	.03
LEWIS	20	$151,949	$6,078	.00
CUMBERLAND	22	$232,793	$9,312	.01
MASSENA	27	$433,661	$17,347	.01
NON-PERMIT	2	$17,396	$522	.00
OTHER	107	$1,063,357	$42,531	.03
* TOTAL COUNTY *	677	$19,470,338	$778,582	.47
CEDAR COUNTY				
TIPTON*	172	$6,436,891	$257,465	.16
DURANT	81	$1,910,566	$76,405	.05
MECHANICSVILLE	29	$479,888	$19,196	.01
WEST BRANCH	83	$1,041,131	$41,646	.03
CLARENCE	52	$884,161	$35,358	.02
LOWDEN	49	$852,960	$34,118	.02
STANWOOD	38	$676,648	$27,067	.02
BENNETT	26	$305,469	$12,217	.01
NON-PERMIT	1	$35,627	$1,069	.00
OTHER	133	$1,230,310	$49,215	.03
* TOTAL COUNTY *	664	$13,853,651	$553,756	.34
CERRO GORDO COUNTY				
MASON CITY*	979	$67,843,593	$2,713,680	1.66
CLEAR LAKE	294	$12,827,585	$512,821	.31
VENTURA	29	$534,181	$21,368	.01
ROCKWELL	40	$558,412	$22,335	.01
MESERVEY	16	$65,279	$2,612	.00
PLYMOUTH	12	$119,811	$4,791	.00
SWALEDALE	13	$131,621	$5,266	.00
THORNTON	26	$236,291	$9,452	.01
NON-PERMIT	5	$75,921	$2,278	.00
OTHER	135	$2,864,789	$114,588	.07
* TOTAL COUNTY *	1,549	$85,257,483	$3,409,191	2.08

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	292	$11,988,811	$479,525	.29
MARCUS	65	$1,958,611	$78,342	.05
AURELIA	49	$726,027	$29,043	.02
CLEGHORN	21	$282,905	$11,317	.01
MERIDEN	10	$72,034	$2,881	.00
QUIMBY	23	$615,952	$24,637	.02
WASHTA	13	$75,682	$3,027	.00
NON-PERMIT	3	$30,484	$915	.00
OTHER	106	$813,526	$32,540	.02
* TOTAL COUNTY *	582	$16,564,032	$662,227	.40
CHICKASAW COUNTY				
NEW HAMPTON*	194	$7,830,326	$313,192	.19
NASHUA	71	$1,501,614	$60,063	.04
FREDERICKSBURG	51	$1,011,700	$40,469	.02
LAWLER	26	$798,590	$31,943	.02
ALTA VISTA	19	$200,871	$8,036	.00
IONIA	16	$143,829	$5,754	.00
NON-PERMIT	2	$23,642	$709	.00
OTHER	140	$1,191,260	$47,650	.03
* TOTAL COUNTY *	519	$12,701,832	$507,816	.31
CLARKE COUNTY				
OSCEOLA*	202	$8,607,416	$344,282	.21
MURRAY	27	$206,588	$8,262	.01
NON-PERMIT	2	$685	$20	.00
OTHER	72	$646,411	$25,858	.02
* TOTAL COUNTY *	303	$9,461,100	$378,422	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY	COUNTY				
SPENCER*		482	$26,046,679	$1,041,587	.64
EVERLY		30	$588,251	$23,530	.01
PETERSON		34	$375,757	$15,027	.01
DICKENS		13	$290,573	$11,621	.01
FOSTORIA		12	$198,782	$7,951	.00
ROYAL		25	$177,938	$7,118	.00
WEBB		14	$141,693	$5,667	.00
NON-PERMIT		5	$6,314	$190	.00
OTHER		98	$559,255	$22,360	.01
* TOTAL COUNTY *		713	$28,385,242	$1,135,051	.69
CLAYTON	COUNTY				
ELKADER*		123	$4,580,745	$183,229	.11
GUTTENBERG		101	$2,778,247	$111,091	.07
MONONA		77	$2,218,931	$88,740	.05
STRAWBERRY PT		67	$1,214,296	$48,573	.03
EDGEWOOD		40	$749,488	$29,980	.02
GARNAVILLO		45	$920,359	$36,814	.02
MARQUETTE		22	$335,266	$13,376	.01
MCGREGOR		75	$1,372,468	$54,899	.03
FARMERSBURG		12	$154,255	$6,170	.00
LUANA		17	$208,434	$8,336	.01
VOLGA CITY		20	$167,535	$6,701	.00
NON-PERMIT		3	$8,622	$278	.00
OTHER		158	$1,482,673	$59,109	.04
* TOTAL COUNTY *		760	$16,191,319	$647,296	.39

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	822	$48,811,892	$1,951,796	1.19
DE WITT	184	$7,915,102	$316,601	.19
CAMANCHE	82	$1,315,704	$52,627	.03
DELMAR	15	$145,002	$5,801	.00
GRAND MOUND	32	$289,521	$11,581	.01
LOST NATION	40	$410,710	$16,428	.01
WHEATLAND	36	$620,706	$24,829	.02
CALAMUS	15	$401,771	$16,072	.01
CHARLOTTE	19	$428,002	$17,119	.01
GOOSE LAKE	12	$85,415	$3,417	.00
LOW MOOR	19	$380,108	$15,206	.01
WELTON	11	$114,362	$4,546	.00
NON-PERMIT	12	$171,790	$5,155	.00
OTHER	197	$2,526,048	$101,043	.06
* TOTAL COUNTY *	1,496	$63,616,133	$2,542,221	1.55
CRAWFORD COUNTY				
DENISON*	284	$13,571,945	$542,876	.33
CHARTER OAK	38	$399,878	$15,994	.01
DOW CITY	26	$224,771	$8,984	.01
MANILLA	45	$806,737	$32,263	.02
SCHLESWIG	47	$540,632	$21,562	.01
VAIL	19	$172,725	$6,910	.00
KIRON	23	$266,577	$10,662	.01
RICKETTS	13	$52,633	$2,105	.00
WESTSIDE	25	$318,296	$12,732	.01
NON-PERMIT	1	$332	$10	.00
OTHER	114	$1,243,806	$49,746	.03
* TOTAL COUNTY *	635	$17,598,332	$703,844	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	260	$10,691,349	$427,480	.26
ADEL*	113	$3,471,203	$138,850	.08
DALLAS CENTER	51	$802,476	$32,101	.02
DEXTER	33	$471,650	$18,837	.01
REDFIELD	33	$484,206	$19,369	.01
WAUKEE	60	$2,541,829	$101,669	.06
WOODWARD	41	$680,936	$27,217	.02
BOUTON	11	$356,526	$14,261	.01
DE SOTO	25	$406,258	$16,251	.01
GRANGER	31	$716,083	$28,643	.02
MINBURN	18	$181,031	$7,243	.00
VAN METER	24	$885,844	$35,435	.02
NON-PERMIT	4	$4,998	$150	.00
OTHER	189	$2,450,002	$97,994	.06
* TOTAL COUNTY *	893	$24,144,391	$965,500	.59
DAVIS COUNTY				
BLOOMFIELD*	138	$5,287,239	$211,488	.13
DRAKESVILLE	15	$94,148	$3,765	.00
PULASKI	13	$130,485	$5,211	.00
NON-PERMIT	3	$10,494	$314	.00
OTHER	132	$925,796	$37,030	.02
* TOTAL COUNTY *	301	$6,448,162	$257,808	.16
DECATUR COUNTY				
LAMONI	83	$1,961,313	$78,411	.05
LEON*	89	$2,362,446	$94,466	.06
DECATUR CITY	18	$287,947	$11,519	.01
GARDEN GROVE	10	$45,438	$1,819	.00
GRAND RIVER	13	$187,393	$7,495	.00
WELDON	11	$61,785	$2,471	.00
NON-PERMIT	0	$0	$0	.00
OTHER	64	$297,524	$11,901	.01
* TOTAL COUNTY *	288	$5,203,846	$208,082	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	212	$11,694,276	$467,750	.29
EARLVILLE	36	$907,289	$36,291	.02
EDGEWOOD	15	$507,171	$20,289	.01
HOPKINTON	31	$602,019	$24,081	.01
COLESBURG	27	$1,141,096	$45,644	.03
DELHI	30	$480,664	$19,226	.01
DUNDEE	10	$262,699	$10,508	.01
GREELEY	13	$168,228	$6,727	.00
RYAN	20	$271,626	$10,863	.01
NON-PERMIT	3	$21,337	$640	.00
OTHER	152	$3,004,289	$120,168	.07
* TOTAL COUNTY *	549	$19,060,694	$762,187	.46
DES MOINES COUNTY				
BURLINGTON*	772	$51,322,465	$2,052,846	1.25
MEDIAPOLIS	78	$2,841,641	$113,658	.07
WEST BURLINGTON	161	$9,862,237	$394,492	.24
DANVILLE	36	$800,616	$32,024	.02
NON-PERMIT	8	$632,672	$18,981	.01
OTHER	174	$2,280,704	$91,213	.06
* TOTAL COUNTY *	1,229	$67,740,335	$2,703,214	1.65
DICKINSON COUNTY				
MILFORD	126	$3,980,471	$159,215	.10
SPIRIT LAKE*	235	$13,606,192	$544,181	.33
ARNOLDS PARK	120	$3,991,823	$159,640	.10
LAKE PARK	55	$875,579	$35,024	.02
OKOBOJI	42	$4,905,383	$196,216	.12
SUPERIOR	10	$596,362	$23,854	.01
TERRIL	18	$227,279	$9,091	.01
NON-PERMIT	2	$23,358	$701	.00
OTHER	157	$5,313,523	$212,540	.13
* TOTAL COUNTY *	765	$33,519,970	$1,340,462	.82

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,668	$114,247,609	$4,567,814	2.79
CASCADE	86	$2,580,810	$103,232	.06
DYERSVILLE	160	$8,422,623	$336,904	.21
EPWORTH	35	$568,168	$22,726	.01
FARLEY	42	$836,404	$33,455	.02
BERNARD	24	$219,546	$8,782	.01
HOLY CROSS	17	$185,125	$7,405	.00
LUXEMBURG	16	$213,540	$8,540	.01
NEW VIENNA	24	$596,710	$23,868	.01
PEOSTA	16	$377,310	$15,093	.01
SHERRILL	11	$77,402	$3,096	.00
WORTHINGTON	20	$556,478	$22,260	.01
NON-PERMIT	16	$99,911	$2,997	.00
OTHER	221	$6,114,574	$244,586	.15
* TOTAL COUNTY *	2,356	$135,096,210	$5,400,758	3.29
EMMET COUNTY				
ESTHERVILLE*	248	$11,918,112	$476,720	.29
ARMSTRONG	72	$1,780,905	$71,235	.04
RINGSTED	28	$669,720	$26,787	.02
WALLINGFORD	15	$104,659	$4,176	.00
NON-PERMIT	1	$427	$13	.00
OTHER	66	$560,500	$22,420	.01
* TOTAL COUNTY *	430	$15,034,323	$601,351	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	251	$11,041,409	$441,622	.27
FAYETTE	53	$603,522	$24,145	.01
WEST UNION*	127	$5,057,864	$202,305	.12
ARLINGTON	23	$367,009	$14,681	.01
CLERMONT	32	$1,087,578	$43,505	.03
ELGIN	34	$547,072	$21,880	.01
HAWKEYE	27	$471,638	$18,865	.01
MAYNARD	18	$659,465	$26,380	.02
ST LUCAS	15	$257,680	$10,307	.01
WADENA	11	$58,755	$2,351	.00
WAUCOMA	19	$358,467	$14,340	.01
WESTGATE	11	$76,057	$3,031	.00
NON-PERMIT	1	$146,716	$4,401	.00
OTHER	156	$2,936,207	$117,445	.07
* TOTAL COUNTY *	778	$23,669,439	$945,258	.58
FLOYD COUNTY				
CHARLES CITY*	316	$14,629,278	$585,108	.36
NORA SPRINGS	61	$1,054,702	$42,184	.03
ROCKFORD	44	$769,387	$30,761	.02
FLOYD	16	$188,303	$7,532	.00
MARBLE ROCK	20	$288,636	$11,543	.01
RUDD	24	$424,241	$16,969	.01
NON-PERMIT	2	$9,491	$285	.00
OTHER	134	$1,304,058	$52,167	.03
* TOTAL COUNTY *	617	$18,668,096	$746,549	.46
FRANKLIN COUNTY				
HAMPTON*	216	$8,965,269	$358,508	.22
SHEFFIELD	53	$974,041	$38,946	.02
ALEXANDER	10	$100,841	$4,034	.00
COULTER	15	$214,812	$8,593	.01
GENEVA	11	$155,390	$6,216	.00
LATIMER	28	$620,528	$24,820	.02
NON-PERMIT	2	$1,071	$32	.00
OTHER	104	$1,045,928	$41,828	.03
* TOTAL COUNTY *	439	$12,077,880	$482,977	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	64	$1,463,250	$58,530	.04
SIDNEY*	58	$946,320	$37,849	.02
TABOR	40	$551,002	$22,041	.01
FARRAGUT	23	$222,112	$8,885	.01
RANDOLPH	11	$171,477	$6,859	.00
RIVERTON	14	$174,087	$6,964	.00
THURMAN	10	$41,108	$1,646	.00
NON-PERMIT	1	$293	$9	.00
OTHER	84	$3,420,622	$136,823	.08
* TOTAL COUNTY *	305	$6,990,271	$279,606	.17
GREENE COUNTY				
JEFFERSON*	205	$8,738,731	$349,530	.21
CHURDAN	29	$239,633	$9,585	.01
GRAND JCT	46	$955,805	$38,233	.02
SCRANTON	32	$499,950	$19,998	.01
PATON	18	$399,979	$15,999	.01
RIPPEY	17	$97,285	$3,894	.00
NON-PERMIT	1	$14,277	$428	.00
OTHER	50	$381,556	$15,265	.01
* TOTAL COUNTY *	398	$11,327,216	$452,932	.28
GRUNDY COUNTY				
GRUNDY CENTER*	122	$4,264,986	$170,599	.10
REINBECK	74	$1,956,790	$78,268	.05
CONRAD	54	$1,239,369	$49,571	.03
DIKE	35	$864,101	$34,541	.02
WELLSBURG	40	$883,479	$35,342	.02
BEAMAN	12	$176,004	$7,039	.00
HOLLAND	13	$53,517	$2,138	.00
NON-PERMIT	2	$1,158	$35	.00
OTHER	86	$672,799	$26,912	.02
* TOTAL COUNTY *	438	$10,112,203	$404,445	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	96	$4,193,296	$167,725	.10
PANORA	63	$2,477,327	$99,092	.06
STUART	52	$1,413,563	$56,544	.03
BAYARD	27	$412,184	$16,487	.01
CASEY	27	$386,977	$15,408	.01
BAGLEY	18	$176,941	$7,077	.00
MENLO	18	$259,813	$10,392	.01
YALE	16	$172,967	$6,918	.00
NON-PERMIT	0	$0	$0	.00
OTHER	76	$656,348	$26,251	.02
* TOTAL COUNTY *	393	$10,149,416	$405,894	.25
HAMILTON COUNTY				
WEBSTER CITY*	296	$12,197,518	$487,642	.30
JEWELL	54	$1,699,068	$67,963	.04
STRATFORD	36	$846,811	$33,871	.02
WILLIAMS	31	$1,203,759	$48,152	.03
BLAIRSBURG	14	$300,524	$12,021	.01
ELLSWORTH	27	$690,805	$27,632	.02
KAMRAR	10	$94,583	$3,785	.00
STANHOPE	23	$274,915	$10,995	.01
NON-PERMIT	2	$32,562	$991	.00
OTHER	98	$1,324,164	$52,933	.03
* TOTAL COUNTY *	591	$18,664,709	$745,985	.46
HANCOCK COUNTY				
BRITT	103	$3,304,637	$132,180	.08
GARNER*	113	$5,785,076	$231,387	.14
KANAWHA	44	$981,013	$39,243	.02
KLEMME	29	$528,769	$21,153	.01
CORWITH	22	$452,611	$18,103	.01
CRYSTAL LAKE	11	$107,477	$4,299	.00
GOODELL	10	$32,465	$1,299	.00
WODEN	16	$271,267	$10,852	.01
FOREST CITY	11	$180,227	$7,211	.00
NON-PERMIT	0	$0	$0	.00
OTHER	91	$818,406	$32,736	.02
* TOTAL COUNTY *	450	$12,461,948	$498,463	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	290	$13,324,413	$532,822	.32
ACKLEY	81	$1,577,573	$63,104	.04
ELDORA*	146	$4,099,468	$163,977	.10
ALDEN	35	$695,047	$27,792	.02
HUBBARD	50	$1,230,575	$49,207	.03
RADCLIFFE	31	$639,271	$25,572	.02
STEAMBOAT ROCK	18	$238,540	$9,542	.01
UNION	36	$696,900	$27,874	.02
NON-PERMIT	2	$15,767	$473	.00
OTHER	173	$4,925,316	$196,994	.12
* TOTAL COUNTY *	862	$27,442,870	$1,097,357	.67
HARRISON COUNTY				
DUNLAP	63	$1,293,301	$51,732	.03
LOGAN*	57	$1,624,276	$64,971	.04
MISSOURI VALLEY	132	$4,906,664	$196,266	.12
WOODBINE	60	$1,111,707	$44,452	.03
MAGNOLIA	13	$51,832	$2,073	.00
MONDAMIN	25	$184,352	$7,373	.00
PERSIA	21	$104,630	$4,185	.00
PISGAH	22	$164,506	$6,580	.00
NON-PERMIT	2	$1,125	$33	.00
OTHER	99	$1,943,911	$77,749	.05
* TOTAL COUNTY *	494	$11,386,304	$455,414	.28
HENRY COUNTY				
MT PLEASANT*	256	$18,316,139	$732,611	.45
NEW LONDON	50	$1,062,817	$42,514	.03
WAYLAND	40	$611,407	$24,457	.01
WINFIELD	55	$1,146,538	$45,863	.03
MT UNION	10	$117,217	$4,688	.00
OLDS	15	$333,475	$13,340	.01
SALEM	15	$71,700	$2,867	.00
NON-PERMIT	1	$10,834	$325	.00
OTHER	138	$2,367,862	$94,719	.06
* TOTAL COUNTY *	580	$24,037,989	$961,384	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	195	$7,229,282	$289,168	.18
ELMA	33	$321,109	$12,844	.01
LIME SPRINGS	26	$704,675	$28,188	.02
RICEVILLE	18	$334,298	$13,373	.01
CHESTER	22	$437,359	$17,494	.01
PROTIVIN	27	$438,590	$17,538	.01
NON-PERMIT	0	$0	$0	.00
OTHER	93	$783,435	$31,319	.02
* TOTAL COUNTY *	414	$10,248,748	$409,924	.25
HUMBOLDT COUNTY				
HUMBOLDT	218	$10,768,081	$430,580	.26
DAKOTA CITY*	32	$306,637	$12,263	.01
GILMORE CITY	13	$206,953	$8,277	.01
LIVERMORE	24	$347,522	$13,896	.01
BODE	21	$212,498	$8,500	.01
RENWICK	19	$389,032	$15,563	.01
NON-PERMIT	1	$14,264	$428	.00
OTHER	97	$660,428	$26,389	.02
* TOTAL COUNTY *	425	$12,905,415	$515,896	.31
IDA COUNTY				
HOLSTEIN	77	$1,579,477	$63,160	.04
IDA GROVE*	138	$7,493,350	$299,735	.18
BATTLE CREEK	35	$533,019	$21,322	.01
ARTHUR	14	$179,076	$7,162	.00
GALVA	16	$175,166	$7,010	.00
NON-PERMIT	1	$4,204	$126	.00
OTHER	45	$131,403	$5,257	.00
* TOTAL COUNTY *	326	$10,095,695	$403,772	.25

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	102	$3,962,756	$158,506	.10
NORTH ENGLISH	42	$1,492,663	$59,671	.04
WILLIAMSBURG	114	$6,851,057	$274,041	.17
VICTOR	50	$899,081	$35,962	.02
LADORA	13	$58,155	$2,327	.00
MILLERSBURG	11	$198,121	$7,924	.00
NON-PERMIT	3	$10,813	$324	.00
OTHER	246	$10,070,089	$402,710	.25
* TOTAL COUNTY *	581	$23,542,735	$941,465	.57
JACKSON COUNTY				
MAQUOKETA*	266	$10,550,774	$421,903	.26
BELLEVUE	107	$2,283,086	$91,189	.06
PRESTON	52	$1,383,893	$55,344	.03
SABULA	29	$396,516	$15,860	.01
ANDREW	15	$131,603	$5,266	.00
BALDWIN	11	$50,757	$2,031	.00
LA MOTTE	20	$324,625	$12,939	.01
MILES	21	$550,043	$22,003	.01
SPRINGBROOK	11	$109,401	$4,376	.00
NON-PERMIT	3	$8,515	$255	.00
OTHER	174	$2,465,152	$98,605	.06
* TOTAL COUNTY *	709	$18,254,365	$729,771	.45
JASPER COUNTY				
NEWTON*	489	$28,197,846	$1,127,906	.69
COLFAX	65	$2,960,220	$118,410	.07
MONROE	72	$1,854,404	$74,088	.05
BAXTER	34	$624,494	$24,971	.02
KELLOGG	25	$332,054	$13,279	.01
PRAIRIE CITY	47	$2,030,918	$81,236	.05
LYNNVILLE	29	$421,218	$16,847	.01
MINGO	13	$110,459	$4,419	.00
SULLY	40	$2,413,691	$96,547	.06
NON-PERMIT	0	$0	$0	.00
OTHER	207	$2,517,995	$100,714	.06
* TOTAL COUNTY *	1,021	$41,463,299	$1,658,417	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	399	$18,369,747	$734,612	.45
BATAVIA	21	$236,919	$9,476	.01
LIBERTYVILLE	13	$167,224	$6,688	.00
LOCKRIDGE	10	$112,023	$4,481	.00
PACKWOOD	16	$197,428	$7,897	.00
NON-PERMIT	2	$3,471	$105	.00
OTHER	111	$1,085,377	$43,404	.03
* TOTAL COUNTY *	572	$20,172,189	$806,663	.49
JOHNSON COUNTY				
IOWA CITY*	1,160	$102,006,782	$4,079,855	2.49
CORALVILLE	253	$20,969,557	$838,722	.51
LONE TREE	42	$455,165	$18,206	.01
OXFORD	30	$492,388	$19,697	.01
SOLON	46	$1,223,963	$48,959	.03
HILLS	14	$691,116	$27,638	.02
NORTH LIBERTY	45	$1,146,639	$45,863	.03
SWISHER	25	$642,348	$25,656	.02
TIFFIN	12	$447,706	$17,907	.01
NON-PERMIT	7	$69,194	$2,076	.00
OTHER	254	$3,663,872	$146,561	.09
* TOTAL COUNTY *	1,888	$131,808,730	$5,271,140	3.22
JONES COUNTY				
ANAMOSA*	145	$9,683,984	$387,355	.24
MONTICELLO	197	$8,825,671	$353,021	.22
OLIN	46	$532,334	$21,295	.01
OXFORD JCT	31	$237,970	$9,520	.01
WYOMING	40	$624,781	$24,916	.02
ONSLOW	16	$74,220	$2,970	.00
NON-PERMIT	1	$2,941	$88	.00
OTHER	215	$2,714,667	$108,580	.07
* TOTAL COUNTY *	691	$22,696,568	$907,745	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	46	$627,403	$25,098	.02
SIGOURNEY*	101	$4,156,537	$166,236	.10
DELTA	10	$26,685	$1,067	.00
HEDRICK	42	$267,155	$10,687	.01
RICHLAND	30	$410,332	$16,414	.01
WHAT CHEER	37	$433,476	$17,335	.01
HARPER	10	$145,087	$5,802	.00
KESWICK	14	$370,797	$14,832	.01
OLLIE	11	$173,259	$6,930	.00
SOUTH ENGLISH	12	$157,948	$6,319	.00
NON-PERMIT	25	$4,464	$133	.00
OTHER	142	$1,569,567	$62,775	.04
* TOTAL COUNTY *	480	$8,342,710	$333,628	.20
KOSSUTH COUNTY				
ALGONA*	299	$16,613,806	$664,485	.41
BANCROFT	53	$1,449,263	$57,972	.04
BURT	17	$370,806	$14,831	.01
LU VERNE	16	$175,114	$7,005	.00
SWEA CITY	49	$620,281	$24,809	.02
TITONKA	34	$604,083	$24,164	.01
WESLEY	24	$715,617	$28,625	.02
WHITTEMORE	36	$649,163	$25,969	.02
FENTON	20	$334,405	$13,377	.01
LAKOTA	18	$168,135	$6,725	.00
LEDYARD	15	$161,406	$6,457	.00
LONE ROCK	12	$149,872	$5,995	.00
NON-PERMIT	1	$6,999	$210	.00
OTHER	149	$1,316,156	$52,640	.03
* TOTAL COUNTY *	743	$23,335,106	$933,264	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	349	$18,644,383	$745,292	.45
KEOKUK	449	$25,079,945	$1,003,025	.61
DONNELLSON	54	$1,082,525	$43,273	.03
MONTROSE	29	$302,379	$12,094	.01
WEST POINT	50	$1,045,802	$41,829	.03
ST PAUL	12	$665,285	$26,610	.02
HOUGHTON	11	$365,433	$14,618	.01
NON-PERMIT	9	$169,821	$5,095	.00
OTHER	259	$4,683,720	$187,241	.11
* TOTAL COUNTY *	1,222	$52,039,293	$2,079,077	1.27
LINN COUNTY				
CEDAR RAPIDS*	3,138	$281,340,223	$11,253,034	6.86
MARION	505	$29,867,018	$1,194,675	.73
CENTER POINT	48	$969,237	$38,769	.02
CENTRAL CITY	65	$689,343	$27,575	.02
HIAWATHA	104	$4,954,819	$198,189	.12
LISBON	60	$806,087	$32,242	.02
MT VERNON	111	$4,980,346	$199,212	.12
COGGON	33	$427,060	$17,082	.01
FAIRFAX	39	$558,768	$22,349	.01
SPRINGVILLE	38	$549,385	$21,976	.01
WALKER	36	$766,452	$30,660	.02
ALBURNETTE	27	$249,772	$9,989	.01
ELY	29	$950,507	$38,020	.02
PALO	21	$650,843	$26,035	.02
PRAIRIEBURG	11	$78,168	$3,127	.00
ROBINS	13	$64,098	$2,563	.00
NON-PERMIT	34	$554,382	$16,633	.01
OTHER	233	$5,176,935	$207,080	.13
* TOTAL COUNTY *	4,545	$333,633,443	$13,339,210	8.14

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	$1,854,961	$74,191	.05
WAPELLO*	99	$2,508,446	$100,310	.06
MORNING SUN	37	$799,323	$31,973	.02
GRANDVIEW	10	$125,162	$5,006	.00
OAKVILLE	18	$316,961	$12,680	.01
NON-PERMIT	2	$2,992	$90	.00
OTHER	90	$1,301,422	$52,056	.03
* TOTAL COUNTY *	336	$6,909,267	$276,306	.17
LUCAS COUNTY				
CHARITON*	199	$11,181,530	$447,201	.27
RUSSELL	17	$181,114	$7,231	.00
LUCAS	11	$63,060	$2,524	.00
NON-PERMIT	1	$19,287	$579	.00
OTHER	70	$962,351	$38,494	.02
* TOTAL COUNTY *	298	$12,407,342	$496,029	.30
LYON COUNTY				
ROCK RAPIDS*	112	$4,139,015	$165,335	.10
GEORGE	60	$1,190,826	$47,612	.03
DOON	34	$570,232	$22,768	.01
INWOOD	45	$954,740	$38,189	.02
LARCHWOOD	37	$631,149	$25,246	.02
LITTLE ROCK	15	$393,741	$15,750	.01
LESTER	18	$357,398	$14,297	.01
NON-PERMIT	2	$32,227	$967	.00
OTHER	109	$734,211	$29,370	.02
* TOTAL COUNTY *	432	$9,003,539	$359,534	.22
MADISON COUNTY				
WINTERSET*	167	$6,479,498	$259,179	.16
EARLHAM	45	$1,252,164	$50,083	.03
ST CHARLES	21	$408,817	$16,353	.01
TRURO	19	$267,351	$10,692	.01
NON-PERMIT	1	$1,000	$30	.00
OTHER	116	$1,032,406	$41,297	.03
* TOTAL COUNTY *	369	$9,441,236	$377,634	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	460	$24,891,400	$995,537	.61
NEW SHARON	64	$787,559	$31,492	.02
BARNES CITY	13	$66,895	$2,672	.00
FREMONT	28	$180,722	$7,228	.00
NON-PERMIT	8	$9,500	$286	.00
OTHER	185	$2,011,674	$80,464	.05
* TOTAL COUNTY *	758	$27,947,750	$1,117,679	.68
MARION COUNTY				
KNOXVILLE*	250	$13,592,428	$543,604	.33
PELLA	260	$14,212,101	$568,480	.35
PLEASANTVILLE	56	$952,099	$38,083	.02
BUSSEY	18	$145,863	$5,833	.00
MELCHER	32	$371,965	$14,879	.01
NON-PERMIT	2	$15,851	$475	.00
OTHER	201	$3,312,610	$132,432	.08
* TOTAL COUNTY *	819	$32,602,917	$1,303,786	.80
MARSHALL COUNTY				
MARSHALLTOWN*	809	$50,255,551	$2,010,027	1.23
STATE CENTER	67	$870,590	$34,822	.02
ALBION	22	$275,500	$11,019	.01
GILMAN	29	$293,951	$11,739	.01
MELBOURNE	21	$193,226	$7,728	.00
LAUREL	18	$226,291	$9,051	.01
LE GRAND	26	$338,262	$13,531	.01
RHODES	15	$68,704	$2,748	.00
NON-PERMIT	5	$312,560	$9,377	.01
OTHER	158	$2,672,502	$106,887	.07
* TOTAL COUNTY *	1,170	$55,507,137	$2,216,929	1.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	136	$5,969,183	$238,761	.15
MALVERN	42	$766,266	$30,649	.02
EMERSON	29	$728,207	$29,128	.02
HENDERSON	13	$140,111	$5,604	.00
NON-PERMIT	2	$13,303	$399	.00
OTHER	102	$914,528	$36,580	.02
* TOTAL COUNTY *	324	$8,531,598	$341,121	.21
MITCHELL COUNTY				
OSAGE*	161	$5,141,551	$205,635	.13
ST ANSGAR	61	$3,350,879	$133,947	.08
RICEVILLE	37	$552,271	$22,089	.01
STACYVILLE	33	$720,521	$28,816	.02
NON-PERMIT	0	$0	$0	.00
OTHER	116	$1,310,832	$52,431	.03
* TOTAL COUNTY *	408	$11,076,054	$442,918	.27
MONONA COUNTY				
ONAWA*	141	$5,151,481	$206,057	.13
MAPLETON	87	$2,519,824	$100,794	.06
UTE	35	$445,909	$17,837	.01
WHITING	25	$242,595	$9,704	.01
BLENCOE	16	$161,058	$6,442	.00
CASTANA	12	$67,158	$2,687	.00
MOORHEAD	18	$144,201	$5,768	.00
SOLDIER	18	$192,845	$7,714	.00
NON-PERMIT	1	$7,019	$211	.00
OTHER	71	$1,282,108	$51,282	.03
* TOTAL COUNTY *	424	$10,214,198	$408,496	.25
MONROE COUNTY				
ALBIA*	154	$5,555,832	$222,232	.14
LOVILIA	27	$229,556	$9,158	.01
NON-PERMIT	2	$2,956	$89	.00
OTHER	75	$1,022,158	$40,886	.02
* TOTAL COUNTY *	258	$6,810,502	$272,365	.17

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	267	$13,903,823	$556,050	.34
VILLISCA	58	$976,448	$38,905	.02
STANTON	33	$824,243	$32,970	.02
ELLIOTT	20	$160,417	$6,418	.00
NON-PERMIT	1	$1,706	$51	.00
OTHER	80	$634,417	$25,375	.02
* TOTAL COUNTY *	459	$16,501,054	$659,769	.40
MUSCATINE COUNTY				
MUSCATINE*	670	$37,700,225	$1,507,698	.92
WEST LIBERTY	101	$3,222,299	$128,851	.08
WILTON	107	$7,601,337	$304,050	.19
ATALISSA	15	$91,720	$3,671	.00
CONESVILLE	11	$115,340	$4,612	.00
NICHOLS	15	$375,343	$15,016	.01
NON-PERMIT	7	$11,598	$346	.00
OTHER	174	$2,279,529	$91,181	.06
* TOTAL COUNTY *	1,100	$51,397,391	$2,055,425	1.25
OBRIEN COUNTY				
SHELDON	240	$11,918,693	$476,731	.29
HARTLEY	88	$1,566,292	$62,652	.04
PAULLINA	76	$1,303,770	$52,150	.03
PRIMGHAR*	53	$1,437,704	$57,432	.04
SANBORN	61	$1,080,032	$43,199	.03
SUTHERLAND	40	$507,570	$20,291	.01
ARCHER	11	$245,485	$9,819	.01
NON-PERMIT	3	$21,592	$647	.00
OTHER	94	$1,310,218	$52,402	.03
* TOTAL COUNTY *	666	$19,391,356	$775,323	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	127	$4,159,286	$166,353	.10
ASHTON	23	$481,881	$19,274	.01
OCHEYEDAN	34	$525,801	$21,036	.01
MELVIN	20	$568,815	$22,752	.01
NON-PERMIT	0	$0	$0	.00
OTHER	64	$593,362	$23,734	.01
* TOTAL COUNTY *	268	$6,329,145	$253,149	.15
PAGE COUNTY				
CLARINDA*	216	$8,633,310	$345,308	.21
SHENANDOAH	290	$9,623,890	$384,954	.23
ESSEX	35	$398,119	$15,924	.01
BRADDYVILLE	13	$72,586	$2,903	.00
COIN	13	$98,215	$3,929	.00
COLLEGE SPRINGS	10	$74,436	$2,976	.00
NON-PERMIT	0	$0	$0	.00
OTHER	85	$901,824	$36,069	.02
* TOTAL COUNTY *	662	$19,802,380	$792,063	.48
PALO ALTO COUNTY				
EMMETSBURG*	166	$5,073,151	$202,909	.12
GRAETTINGER	44	$647,045	$25,886	.02
RUTHVEN	33	$1,095,265	$43,806	.03
WEST BEND	52	$1,933,766	$77,348	.05
AYRSHIRE	13	$74,676	$2,986	.00
MALLARD	22	$253,026	$10,123	.01
NON-PERMIT	0	$0	$0	.00
OTHER	64	$733,877	$29,342	.02
* TOTAL COUNTY *	394	$9,810,806	$392,400	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	331	$15,542,199	$621,628	.38
AKRON	68	$1,689,702	$67,590	.04
KINGSLEY	83	$1,421,625	$56,863	.03
REMSEN	82	$1,963,843	$78,528	.05
MERRILL	34	$513,206	$20,529	.01
HINTON	24	$550,460	$22,019	.01
OYENS	11	$50,082	$2,004	.00
NON-PERMIT	4	$83,444	$2,504	.00
OTHER	132	$1,205,096	$48,177	.03
* TOTAL COUNTY *	769	$23,019,657	$919,842	.56
POCAHONTAS COUNTY				
FONDA	38	$573,243	$22,931	.01
LAURENS	93	$1,978,345	$79,127	.05
POCAHONTAS*	130	$3,119,244	$124,667	.08
GILMORE CITY	16	$635,664	$25,425	.02
ROLFE	44	$938,431	$37,525	.02
HAVELOCK	10	$174,472	$6,980	.00
PALMER	22	$244,099	$9,762	.01
NON-PERMIT	0	$0	$0	.00
OTHER	88	$438,693	$17,546	.01
* TOTAL COUNTY *	441	$8,102,191	$323,963	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	6,165	$677,246,355	$27,087,573	16.52
WEST DES MOINES	886	$80,767,929	$3,230,657	1.97
URBANDALE	199	$13,498,890	$539,937	.33
ALTOONA	149	$17,160,152	$686,386	.42
ANKENY	404	$23,305,851	$932,191	.57
WINDSOR HTS	10	$216,413	$8,654	.01
CLIVE	54	$2,785,105	$111,403	.07
GRIMES	71	$2,215,837	$88,634	.05
MITCHELLVILLE	37	$458,624	$18,347	.01
POLK CITY	49	$678,725	$27,150	.02
BONDURANT	45	$719,807	$28,790	.02
ELKHART	14	$442,175	$17,687	.01
RUNNELLS	31	$600,646	$24,027	.01
JOHNSTON	117	$5,908,297	$236,225	.14
ALLEMAN	11	$177,259	$7,088	.00
NON-PERMIT	68	$1,435,455	$43,100	.03
OTHER	105	$3,349,778	$133,985	.08
* TOTAL COUNTY *	8,415	$830,967,298	$33,221,834	20.26
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,188	$81,479,388	$3,259,075	1.99
AVOCA	81	$3,514,592	$140,585	.09
CARTER LAKE	49	$1,154,017	$46,163	.03
OAKLAND	65	$1,395,714	$55,821	.03
CARSON	29	$267,969	$10,718	.01
NEOLA	36	$805,987	$32,211	.02
WALNUT	48	$823,649	$32,940	.02
CRESCENT	21	$522,997	$20,917	.01
HANCOCK	14	$105,436	$4,217	.00
MACEDONIA	17	$668,531	$26,742	.02
MINDEN	29	$599,309	$23,971	.01
TREYNOR	32	$614,948	$24,600	.02
UNDERWOOD	26	$402,371	$16,094	.01
NON-PERMIT	33	$177,236	$5,315	.00
OTHER	265	$11,164,724	$446,530	.27
* TOTAL COUNTY *	1,933	$103,696,868	$4,145,899	2.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK COUNTY				
GRINNELL	280	$16,887,909	$675,466	.41
BROOKLYN	79	$5,505,157	$220,206	.13
MONTEZUMA*	107	$2,271,314	$90,793	.06
VICTOR	11	$684,555	$27,382	.02
DEEP RIVER	15	$214,320	$8,574	.01
MALCOM	18	$376,087	$15,043	.01
NON-PERMIT	4	$23,742	$712	.00
OTHER	118	$1,436,006	$57,444	.04
* TOTAL COUNTY *	632	$27,399,090	$1,095,620	.67
RINGGOLD COUNTY				
MOUNT AYR*	102	$3,438,841	$137,554	.08
DIAGONAL	17	$195,117	$7,806	.00
KELLERTON	17	$115,485	$4,619	.00
TINGLEY	12	$80,577	$3,223	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$437,311	$17,494	.01
* TOTAL COUNTY *	221	$4,267,331	$170,696	.10
SAC COUNTY				
SAC CITY*	128	$3,985,040	$159,397	.10
LAKE VIEW	75	$1,922,082	$76,777	.05
ODEBOLT	55	$850,688	$34,026	.02
EARLY	27	$329,416	$13,176	.01
SCHALLER	40	$813,990	$32,545	.02
WALL LAKE	49	$1,266,987	$50,679	.03
AUBURN	19	$235,873	$9,436	.01
LYTTON	18	$203,424	$8,136	.00
NON-PERMIT	4	$17,901	$537	.00
OTHER	102	$1,095,408	$43,804	.03
* TOTAL COUNTY *	517	$10,720,809	$428,513	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,479	$205,786,795	$8,229,506	5.02
BETTENDORF	644	$51,558,970	$2,062,337	1.26
BUFFALO	28	$715,060	$28,600	.02
LE CLAIRE	83	$1,044,233	$41,747	.03
BLUE GRASS	56	$846,094	$33,836	.02
ELDRIDGE	116	$5,398,103	$215,913	.13
PRINCETON	30	$521,268	$20,851	.01
WALCOTT	67	$4,075,463	$163,020	.10
DIXON	14	$119,739	$4,790	.00
DONAHUE	17	$191,143	$7,645	.00
LONG GROVE	20	$170,143	$6,808	.00
MCCAUSLAND	19	$141,469	$5,597	.00
NEW LIBERTY	11	$37,607	$1,504	.00
RIVERDALE	11	$265,062	$10,602	.01
NON-PERMIT	45	$642,686	$19,288	.01
OTHER	224	$4,542,009	$181,605	.11
* TOTAL COUNTY *	3,864	$276,055,844	$11,033,649	6.73
SHELBY COUNTY				
HARLAN*	257	$10,481,279	$419,248	.26
ELK HORN	38	$535,047	$21,399	.01
SHELBY	30	$406,032	$16,241	.01
DEFIANCE	25	$312,107	$12,486	.01
EARLING	30	$265,620	$10,613	.01
IRWIN	31	$614,823	$24,593	.02
PANAMA	19	$259,976	$10,400	.01
PORTSMOUTH	15	$298,404	$11,936	.01
WESTPHALIA	11	$148,339	$5,922	.00
NON-PERMIT	2	$525	$16	.00
OTHER	90	$780,954	$31,173	.02
* TOTAL COUNTY *	548	$14,103,106	$564,027	.34

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	133	$3,415,554	$136,533	.08
ALTON	43	$1,158,116	$46,325	.03
HULL	75	$1,468,911	$58,749	.04
ORANGE CITY*	151	$6,525,096	$261,003	.16
ROCK VALLEY	136	$4,618,150	$184,663	.11
SIOUX CENTER	226	$8,135,516	$325,386	.20
BOYDEN	34	$438,912	$17,534	.01
HOSPERS	45	$1,061,438	$42,459	.03
IRETON	41	$1,174,297	$46,973	.03
GRANVILLE	20	$176,673	$7,066	.00
MAURICE	12	$60,986	$2,442	.00
NON-PERMIT	10	$103,461	$3,105	.00
OTHER	183	$2,281,385	$91,252	.06
* TOTAL COUNTY *	1,109	$30,618,495	$1,223,490	.75
STORY COUNTY				
AMES	985	$75,971,660	$3,038,827	1.85
NEVADA*	193	$8,742,754	$349,640	.21
STORY CITY	117	$3,418,852	$136,755	.08
CAMBRIDGE	16	$160,685	$6,427	.00
COLO	34	$508,518	$20,340	.01
MAXWELL	35	$370,441	$14,817	.01
ROLAND	38	$548,635	$21,945	.01
SLATER	40	$1,315,894	$52,634	.03
ZEARING	34	$446,478	$17,859	.01
COLLINS	15	$129,733	$5,191	.00
GILBERT	24	$211,010	$8,440	.01
HUXLEY	58	$1,248,525	$49,941	.03
MCCALLSBURG	14	$66,785	$2,671	.00
NON-PERMIT	6	$112,746	$3,382	.00
OTHER	193	$2,551,707	$102,055	.06
* TOTAL COUNTY *	1,802	$95,804,423	$3,830,924	2.34

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	121	$4,213,956	$168,530	.10
DYSART	60	$1,206,283	$48,255	.03
TOLEDO*	98	$6,717,009	$268,634	.16
TRAER	70	$1,887,355	$75,495	.05
GARWIN	23	$222,619	$8,907	.01
GLADBROOK	54	$1,258,989	$50,362	.03
CHELSEA	30	$545,893	$21,837	.01
CLUTIER	15	$167,537	$6,681	.00
ELBERON	10	$94,401	$3,777	.00
LINCOLN	10	$161,816	$6,471	.00
MONTOUR	10	$183,958	$7,359	.00
NON-PERMIT	2	$38,565	$1,157	.00
OTHER	108	$560,901	$22,434	.01
* TOTAL COUNTY *	611	$17,259,282	$689,899	.42
TAYLOR COUNTY				
BEDFORD*	100	$1,600,639	$63,991	.04
LENOX	71	$1,503,909	$60,009	.04
CLEARFIELD	31	$204,816	$8,193	.00
NEW MARKET	18	$66,338	$2,655	.00
BLOCKTON	18	$145,357	$5,815	.00
NON-PERMIT	0	$0	$0	.00
OTHER	57	$165,085	$6,605	.00
* TOTAL COUNTY *	295	$3,686,144	$147,268	.09
UNION COUNTY				
CRESTON*	295	$14,759,219	$589,857	.36
AFTON	35	$583,132	$23,327	.01
LORIMOR	16	$141,095	$5,646	.00
NON-PERMIT	0	$0	$0	.00
OTHER	71	$559,591	$22,382	.01
* TOTAL COUNTY *	417	$16,043,037	$641,212	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	59	$1,053,916	$42,153	.03
BONAPARTE	23	$408,999	$16,359	.01
FARMINGTON	56	$536,747	$21,472	.01
MILTON	22	$207,596	$8,304	.01
BIRMINGHAM	21	$156,018	$6,242	.00
CANTRIL	21	$169,192	$6,766	.00
STOCKPORT	18	$309,354	$12,373	.01
NON-PERMIT	2	$24,549	$736	.00
OTHER	117	$922,081	$36,882	.02
* TOTAL COUNTY *	339	$3,788,452	$151,287	.09
WAPELLO COUNTY				
OTTUMWA*	777	$40,631,071	$1,625,060	.99
ELDON	45	$570,955	$22,823	.01
EDDYVILLE	37	$477,346	$19,094	.01
AGENCY	29	$284,172	$11,367	.01
BLAKESBURG	13	$133,830	$5,353	.00
NON-PERMIT	8	$20,059	$602	.00
OTHER	149	$1,367,401	$54,678	.03
* TOTAL COUNTY *	1,058	$43,484,834	$1,738,977	1.06
WARREN COUNTY				
INDIANOLA*	334	$13,984,076	$559,298	.34
CARLISLE	84	$2,057,498	$82,301	.05
NORWALK	78	$1,725,759	$69,030	.04
MILO	19	$169,253	$6,770	.00
CUMMING	14	$69,379	$2,776	.00
HARTFORD	18	$121,330	$4,852	.00
LACONA	24	$282,158	$11,287	.01
MARTENSDALE	17	$259,538	$10,383	.01
NEW VIRGINIA	19	$219,659	$8,786	.01
ST MARYS	10	$102,760	$4,109	.00
NON-PERMIT	0	$0	$0	.00
OTHER	180	$2,335,584	$93,406	.06
* TOTAL COUNTY *	797	$21,326,994	$852,998	.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	303	$13,381,630	$535,197	.33
KALONA	125	$4,293,661	$171,741	.10
BRIGHTON	36	$365,423	$14,618	.01
RIVERSIDE	33	$423,803	$16,951	.01
WELLMAN	59	$1,835,225	$73,410	.04
AINSWORTH	23	$289,666	$11,585	.01
CRAWFORDSVILLE	16	$148,591	$5,945	.00
WEST CHESTER	11	$41,644	$1,667	.00
NON-PERMIT	2	$4,844	$145	.00
OTHER	164	$2,562,551	$102,486	.06
* TOTAL COUNTY *	772	$23,347,038	$933,745	.57
WAYNE COUNTY				
CORYDON*	111	$2,293,535	$91,731	.06
SEYMOUR	34	$314,123	$12,538	.01
ALLERTON	33	$278,891	$11,158	.01
HUMESTON	42	$549,074	$21,964	.01
LINEVILLE	16	$159,077	$6,364	.00
NON-PERMIT	0	$0	$0	.00
OTHER	75	$655,675	$26,214	.02
* TOTAL COUNTY *	311	$4,250,375	$169,969	.10
WEBSTER COUNTY				
FT DODGE*	871	$56,764,877	$2,270,495	1.38
GOWRIE	73	$1,830,943	$73,030	.04
DAYTON	44	$638,361	$25,535	.02
LEHIGH	24	$391,778	$15,672	.01
OTHO	14	$83,913	$3,357	.00
BADGER	16	$184,644	$7,384	.00
CALLENDER	20	$307,380	$12,295	.01
CLARE	10	$50,446	$2,018	.00
DUNCOMBE	16	$176,455	$7,057	.00
HARCOURT	21	$424,040	$16,962	.01
MOORLAND	12	$68,090	$2,722	.00
VINCENT	13	$556,170	$22,246	.01
NON-PERMIT	8	$29,878	$897	.00
OTHER	216	$3,970,360	$158,811	.10
* TOTAL COUNTY *	1,358	$65,477,335	$2,618,481	1.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	142	$3,735,752	$149,349	.09
BUFFALO CENTER	59	$1,889,009	$75,417	.05
LAKE MILLS	105	$2,829,727	$113,188	.07
THOMPSON	27	$1,067,813	$42,714	.03
LELAND	16	$126,331	$5,052	.00
RAKE	19	$197,616	$7,903	.00
NON-PERMIT	6	$17,719	$533	.00
OTHER	72	$2,512,957	$100,518	.06
* TOTAL COUNTY *	446	$12,376,924	$494,674	.30
WINNESHIEK COUNTY				
DECORAH*	313	$16,887,267	$675,394	.41
CALMAR	50	$1,410,712	$56,425	.03
OSSIAN	57	$1,126,200	$45,054	.03
CASTALIA	10	$36,527	$1,461	.00
FT. ATKINSON	32	$607,828	$24,310	.01
RIDGEWAY	21	$159,804	$6,394	.00
SPILLVILLE	20	$395,718	$15,826	.01
NON-PERMIT	0	$0	$0	.00
OTHER	179	$2,197,522	$87,909	.05
* TOTAL COUNTY *	682	$22,821,578	$912,7[illegible]3	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WOODBURY COUNTY				
SIOUX CITY*	2,041	$159,476,613	$6,379,138	3.89
MOVILLE	59	$1,808,716	$72,348	.04
ANTHON	44	$615,330	$24,582	.01
CORRECTIONVILLE	53	$694,122	$27,763	.02
DANBURY	28	$570,058	$22,804	.01
SERGEANT BLUFF	65	$1,770,265	$70,812	.04
SLOAN	36	$536,742	$21,469	.01
CUSHING	22	$138,455	$5,538	.00
HORNICK	11	$143,809	$5,743	.00
LAWTON	22	$391,725	$15,669	.01
OTO	12	$95,480	$3,820	.00
PIERSON	25	$195,660	$7,822	.00
SALIX	16	$224,062	$8,963	.01
SMITHLAND	10	$104,726	$4,189	.00
NON-PERMIT	26	$908,943	$37,270	.02
OTHER	111	$1,038,120	$41,520	.03
* TOTAL COUNTY *	2,581	$168,712,826	$6,739,450	4.11
WORTH COUNTY				
MANLY	46	$593,483	$23,738	.01
NORTHWOOD*	91	$2,859,443	$114,383	.07
FERTILE	18	$166,441	$6,656	.00
GRAFTON	21	$282,664	$11,309	.01
HANLONTOWN	12	$137,300	$5,492	.00
KENSETT	16	$150,992	$6,038	.00
NON-PERMIT	0	$0	$0	.00
OTHER	84	$577,486	$23,099	.01
* TOTAL COUNTY *	288	$4,767,809	$190,715	.12

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WRIGHT COUNTY				
CLARION*	146	$4,289,962	$171,584	.10
EAGLE GROVE	132	$4,686,101	$187,444	.11
BELMOND	131	$4,464,458	$178,568	.11
DOWS	33	$402,070	$16,072	.01
GOLDFIELD	36	$595,787	$23,832	.01
ROWAN	18	$162,330	$6,493	.00
WOOLSTOCK	11	$466,483	$18,659	.01
NON-PERMIT	2	$20,115	$603	.00
OTHER	89	$687,247	$27,492	.02
* TOTAL COUNTY *	598	$15,774,553	$630,747	.38
* LATE FILERS *	5,346	$47,371,620	$1,894,082	1.16
** GRAND TOTAL **	90,536	$4,103,064,546	$163,952,160	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

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9/20/88

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending December 31, 1987

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-3777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
receip f gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, a musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

19-005
CPE-39386

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1987

Computed tax during the fourth quarter of 1987 amounted to $174,928,696, an increase of 0.43 percent from the same quarter in 1986. The number of businesses filing returns decreased from 102,510 to 101,246 or -1.23 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the fourth quarter of 1987, the Eating and Drinking Group showed the largest increase in computed tax with a 7.25 percent increase. The General Merchandise Group followed with an increase of 6.89 percent. The number of businesses showed a decrease of -1.23 percent as compared with a decrease of -0.10% during the same period in 1986. Two business groups reported an increase in the number of filers. Miscellaneous and General Merchandise showed increases of 1.28 and 0.73 percent respectively, while the Motor Vehicle (-5.03 percent) and Food Dealers (-4.62 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 86	# Bus. Dec. 87	% Change # Bus.	Computed Tax Dec. 86	Computed Tax Dec. 87	% Change Tax
Nonresidents	72	60	-16.66%	$ 243,651	$ 116,358	-52.24%
Utilities	2,464	2,402	-2.52	24,619,700	23,321,476	- 5.27
Building Materials	2,538	2,467	-2.80	8,608,749	8,603,650	- 0.06
General Merchandise	1,652	1,664	0.73	25,273,423	27,015,907	6.89
Food Dealers	2,121	2,023	-4.62	9,136,338	9,626,105	5.36
Motor Vehicle	5,423	5,150	-5.03	9,022,814	9,112,383	0.99
Apparel	2,318	2,216	-4.40	6,537,238	6,682,917	2.23
Home Furnishings	3,122	2,997	-4.00	6,736,240	7,093,939	5.31
Eating and Drinking	7,098	7,084	-0.20	13,852,360	14,856,239	7.25
Specialty Retail	20,657	20,114	-2.63	15,377,063	16,203,024	5.37
Services	30,113	29,919	-0.64	19,769,894	20,739,073	4.90
Wholesale Goods*	8,640	8,538	-1.18	22,226,241	18,662,117	-16.04
Miscellaneous	11,898	12,050	1.28	10,920,765	11,081,385	1.47
Late Filers	4,394	4,562	3.82	1,861,357	1,814,123	- 2.54
TOTALS	102,510	101,246	-1.23%	$174,185,833	$174,928,696	0.43%

*Part of the decrease in the Wholesale Goods Group is due to a change in the tax base. Certain Farm and Industrial Machinery included in this group were exempt as of July 1, 1987.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December, 1987

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	149	1.73%	$ 1,097,576	6.50%
Building Materials	166	1.93	388,963	2.30
General Merchandise	13	0.15	451,809	2.67
Food Dealers	22	0.26	25,771	0.15
Motor Vehicle	122	1.41	200,479	1.19
Apparel	59	0.68	50,435	0.30
Home Furnishings	237	2.75	538,367	3.19
Eating and Drinking	37	0.43	25,033	0.15
Specialty Retail	815	9.45	1,524,758	9.02
Services	1,402	16.26	2,162,725	12.80
Wholesale Goods	2,631	30.51	4,391,143	25.98
Miscellaneous	2,658	30.83	5,857,224	34.66
Late Filers	311	3.61	182,634	1.09
TOTAL	8,622	100.00%	$16,896,917	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1986 and 1987

Use Tax	December 1986	December 1987	% Change
Retailers			
Number of Returns	8,570	8,622	0.61%
Computed Tax	$17,704,784	$16,896,917	-4.56%
Motor Vehicle			
Number of Returns	157,258	162,525	3.35%
Computed Tax	$24,787,290	$25,809,055	4.12%
Consumers			
Number of Returns	4,840	4,740	-2.06%
Computed Tax	$ 6,384,241	$ 4,933,678	-22.72%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	60	$3,160,318	$116,358	.07
ADAIR COUNTY				
GREENFIELD*	131	$5,067,993	$202,662	.12
ADAIR	53	$1,643,725	$65,632	.04
STUART	25	$776,648	$31,067	.02
BRIDGEWATER	25	$327,415	$13,018	.01
FONTANELLE	35	$495,908	$19,836	.01
ORIENT	22	$336,229	$13,452	.01
NON-PERMIT	3	$10,779	$324	.00
OTHER	96	$693,269	$27,728	.02
* TOTAL COUNTY *	390	$9,351,966	$373,719	.21
ADAMS COUNTY				
CORNING*	116	$3,872,087	$154,844	.09
NODAWAY	10	$61,319	$2,454	.00
PRESCOTT	15	$118,786	$4,753	.00
NON-PERMIT	1	$4,630	$139	.00
OTHER	58	$338,509	$13,537	.01
* TOTAL COUNTY *	200	$4,395,331	$175,727	.10
ALLAMAKEE COUNTY				
WAUKON*	195	$8,377,037	$335,071	.19
LANSING	81	$1,607,719	$64,306	.04
POSTVILLE	97	$4,572,251	$182,809	.10
NEW ALBIN	35	$584,103	$23,367	.01
HARPERS FERRY	27	$244,150	$9,765	.01
NON-PERMIT	2	$19,562	$587	.00
OTHER	144	$1,262,625	$50,503	.03
* TOTAL COUNTY *	581	$16,667,447	$666,408	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	284	$14,036,891	$561,457	.32
MORAVIA	34	$291,337	$11,653	.01
MOULTON	31	$414,827	$16,594	.01
MYSTIC	23	$102,337	$4,094	.00
NON-PERMIT	11	$16,083	$484	.00
OTHER	140	$1,463,514	$58,547	.03
* TOTAL COUNTY *	523	$16,324,989	$652,829	.37
AUDUBON COUNTY				
AUDUBON*	163	$6,273,311	$250,859	.14
EXIRA	55	$754,156	$30,152	.02
BRAYTON	13	$60,976	$2,393	.00
KIMBALLTON	26	$272,741	$10,889	.01
NON-PERMIT	2	$10,688	$321	.00
OTHER	80	$453,364	$18,133	.01
* TOTAL COUNTY *	339	$7,825,236	$312,747	.18
BENTON COUNTY				
BELLE PLAINE	119	$3,773,678	$150,936	.09
VINTON*	232	$8,684,799	$347,387	.20
BLAIRSTOWN	41	$835,914	$33,435	.02
SHELLSBURG	32	$490,307	$19,613	.01
VAN HORNE	37	$503,005	$20,114	.01
ATKINS	29	$392,756	$15,711	.01
GARRISON	23	$161,878	$6,473	.00
KEYSTONE	28	$951,800	$38,073	.02
MT AUBURN	14	$169,295	$6,770	.00
NEWHALL	39	$687,598	$27,506	.02
NORWAY	23	$600,548	$24,020	.01
URBANA	17	$215,345	$8,613	.00
WALFORD	16	$295,913	$11,838	.01
NON-PERMIT	7	$59,336	$1,781	.00
OTHER	185	$1,195,490	$47,820	.03
* TOTAL COUNTY *	842	$19,017,662	$760,090	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,185	$139,341,939	$5,573,303	3.19
CEDAR FALLS	1,061	$55,154,554	$2,205,813	1.26
EVANSDALE	116	$1,500,165	$59,897	.03
ELK RUN HTS	13	$96,252	$3,850	.00
HUDSON	78	$1,767,925	$70,718	.00
LA PORTE CITY	106	$1,904,292	$76,167	.04
DUNKERTON	38	$648,669	$25,946	.04
JANESVILLE	21	$524,285	$20,970	.01
GILBERTVILLE	36	$471,392	$18,856	.01
RAYMOND	20	$202,865	$8,095	.01
				.00
NON-PERMIT	26	$1,059,670	$31,789	.02
OTHER	120	$2,349,824	$93,991	.05
* TOTAL COUNTY *	3,820	$205,021,832	$8,189,395	4.68
BOONE COUNTY				
BOONE*	487	$18,187,572	$727,488	.42
MADRID	81	$2,119,962	$84,798	.05
OGDEN	95	$1,725,656	$69,026	.04
BEAVER	10	$33,109	$1,325	.00
BOXHOLM	15	$169,299	$6,771	.00
PILOT MOUND	12	$64,778	$2,592	.00
NON-PERMIT	2	$906	$27	.00
OTHER	163	$2,426,446	$97,052	.06
* TOTAL COUNTY *	865	$24,727,728	$989,079	.57
BREMER COUNTY				
WAVERLY*	329	$15,977,386	$639,089	.37
SUMNER	104	$3,234,114	$129,363	.07
TRIPOLI	60	$999,312	$39,972	.02
DENVER	85	$1,608,742	$64,342	.04
JANESVILLE	37	$509,122	$20,257	.01
READLYN	45	$1,068,178	$42,728	.02
FREDERIKA	12	$72,479	$2,900	.00
PLAINFIELD	29	$486,336	$19,454	.01
NON-PERMIT	6	$8,375	$251	.00
OTHER	167	$1,265,360	$50,615	.03
* TOTAL COUNTY *	874	$25,229,404	$1,008,971	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	272	$12,884,830	$515,361	.29
JESUP	95	$2,114,607	$84,565	.05
FAIRBANK	51	$1,069,270	$42,771	.02
HAZLETON	37	$334,298	$13,367	.01
LAMONT	31	$304,970	$12,195	.01
WINTHROP	49	$851,683	$34,067	.02
AURORA	15	$224,533	$8,981	.01
BRANDON	24	$172,145	$6,884	.00
QUASQUETON	19	$186,266	$7,452	.00
ROWLEY	17	$96,704	$3,870	.00
NON-PERMIT	2	$2,346	$70	.00
OTHER	182	$1,852,969	$74,119	.04
* TOTAL COUNTY *	794	$20,094,621	$803,702	.46
BUENA VISTA COUNTY				
STORM LAKE*	424	$22,860,246	$914,342	.52
ALTA	76	$2,680,045	$107,203	.06
ALBERT CITY	45	$1,290,685	$51,628	.03
MARATHON	18	$307,268	$12,256	.01
NEWELL	49	$1,024,086	$40,959	.02
SIOUX RAPIDS	60	$1,422,525	$56,898	.03
LAKESIDE	12	$54,992	$2,201	.00
REMBRANDT	21	$142,586	$5,703	.00
LINN GROVE	15	$103,378	$4,133	.00
NON-PERMIT	3	$26,659	$800	.00
OTHER	108	$1,017,902	$40,709	.02
* TOTAL COUNTY *	831	$30,930,372	$1,236,832	.71

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	72	$1,228,466	$49,138	.03
GREENE	71	$1,934,951	$77,353	.04
PARKERSBURG	97	$1,902,915	$76,116	.04
SHELL ROCK	67	$931,296	$37,251	.02
ALLISON*	64	$3,008,794	$120,351	.07
APLINGTON	55	$910,222	$36,404	.02
DUMONT	40	$850,585	$33,994	.02
NEW HARTFORD	29	$403,403	$16,138	.01
BRISTOW	13	$100,711	$4,028	.00
NON-PERMIT	2	$20,509	$615	.00
OTHER	185	$1,523,094	$60,911	.03
* TOTAL COUNTY *	695	$12,814,946	$512,299	.29
CALHOUN COUNTY				
LAKE CITY	100	$2,236,757	$89,464	.05
MANSON	93	$7,758,589	$310,347	.18
ROCKWELL CITY*	127	$3,419,085	$136,770	.08
LOHRVILLE	39	$305,110	$12,204	.01
POMEROY	39	$771,539	$30,861	.02
FARNHAMVILLE	27	$1,122,311	$44,890	.03
SOMERS	11	$20,071	$802	.00
NON-PERMIT	3	$9,330	$280	.00
OTHER	106	$521,316	$20,851	.01
* TOTAL COUNTY *	545	$16,164,108	$646,469	.37
CARROLL COUNTY				
CARROLL*	445	$26,424,918	$1,056,891	.60
COON RAPIDS	83	$1,795,476	$71,816	.04
MANNING	87	$2,344,517	$93,784	.05
BREDA	43	$1,239,115	$49,564	.03
GLIDDEN	47	$1,457,787	$58,312	.03
ARCADIA	26	$670,859	$26,834	.02
DEDHAM	19	$439,514	$17,582	.01
HALBUR	19	$965,517	$38,619	.02
TEMPLETON	27	$550,306	$22,012	.01
NON-PERMIT	1	$500	$15	.00
OTHER	134	$959,848	$38,394	.02
* TOTAL COUNTY *	931	$36,848,357	$1,473,823	.84

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	382	$17,229,006	$688,742	.39
ANITA	69	$1,065,037	$42,587	.02
GRISWOLD	80	$1,545,598	$61,825	.04
LEWIS	25	$168,996	$6,761	.00
CUMBERLAND	25	$301,257	$12,049	.01
MASSENA	35	$523,861	$20,953	.01
WIOTA	11	$123,249	$4,930	.00
NON-PERMIT	2	$33,922	$1,018	.00
OTHER	133	$868,227	$34,726	.02
* TOTAL COUNTY *	762	$21,859,153	$873,591	.50
CEDAR COUNTY				
TIPTON*	189	$6,860,796	$274,431	.16
DURANT	92	$1,955,086	$78,184	.04
MECHANICSVILLE	39	$533,545	$21,342	.01
WEST BRANCH	91	$1,037,900	$41,515	.02
CLARENCE	56	$972,808	$38,905	.02
LOWDEN	49	$885,200	$35,409	.02
STANWOOD	44	$723,114	$28,925	.02
BENNETT	28	$340,036	$13,594	.01
NON-PERMIT	2	$14,965	$449	.00
OTHER	157	$1,004,960	$40,198	.02
* TOTAL COUNTY *	747	$14,328,410	$572,952	.33
CERRO GORDO COUNTY				
MASON CITY*	1,069	$76,833,640	$3,073,347	1.76
CLEAR LAKE	319	$11,192,365	$447,320	.26
VENTURA	34	$445,765	$17,830	.01
ROCKWELL	41	$561,166	$22,447	.01
DOUGHERTY	12	$71,938	$2,877	.00
MESERVEY	20	$113,767	$4,551	.00
PLYMOUTH	13	$164,073	$6,563	.00
SWALEDALE	16	$150,456	$6,019	.00
THORNTON	29	$243,096	$9,726	.01
NON-PERMIT	17	$143,541	$4,325	.00
OTHER	156	$2,164,242	$86,562	.05
* TOTAL COUNTY *	1,726	$92,084,049	$3,681,567	2.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	324	$13,518,729	$540,729	.31
MARCUS	71	$1,979,394	$79,141	.05
AURELIA	57	$850,745	$34,029	.02
CLEGHORN	23	$329,677	$13,187	.01
MERIDEN	11	$78,041	$3,122	.00
QUIMBY	26	$593,566	$23,743	.01
WASHTA	13	$80,755	$3,231	.00
NON-PERMIT	1	$3,429	$103	.00
OTHER	129	$770,308	$30,813	.02
* TOTAL COUNTY *	655	$18,204,644	$728,098	.42
CHICKASAW COUNTY				
NEW HAMPTON*	211	$8,366,320	$334,636	.19
NASHUA	77	$1,528,161	$61,097	.03
FREDERICKSBURG	63	$1,373,505	$54,940	.03
LAWLER	34	$773,159	$30,926	.02
ALTA VISTA	21	$282,627	$11,305	.01
IONIA	20	$199,045	$7,963	.00
NON-PERMIT	5	$58,825	$1,765	.00
OTHER	158	$1,447,794	$57,842	.03
* TOTAL COUNTY *	589	$14,029,436	$560,474	.32
CLARKE COUNTY				
OSCEOLA*	221	$9,105,039	$364,205	.21
MURRAY	35	$300,523	$12,021	.01
WOODBURN	10	$52,311	$2,093	.00
NON-PERMIT	1	$13,006	$390	.00
OTHER	76	$622,924	$24,920	.01
* TOTAL COUNTY *	343	$10,093,803	$403,629	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	541	$28,032,524	$1,121,032	.64
EVERLY	39	$812,360	$32,493	.02
PETERSON	34	$324,832	$12,985	.01
DICKENS	13	$224,484	$8,981	.01
FOSTORIA	11	$187,651	$7,507	.00
ROYAL	28	$222,468	$8,895	.01
WEBB	16	$208,665	$8,346	.00
NON-PERMIT	16	$1,336,555	$40,360	.02
OTHER	123	$669,344	$26,772	.02
* TOTAL COUNTY *	821	$32,018,883	$1,267,371	.72
CLAYTON COUNTY				
ELKADER*	146	$5,420,617	$216,827	.12
GUTTENBERG	115	$2,859,893	$114,385	.07
MONONA	79	$2,454,741	$98,186	.06
STRAWBERRY PT	76	$1,203,448	$48,136	.03
EDGEWOOD	42	$891,982	$35,681	.02
GARNAVILLO	48	$1,127,269	$45,094	.03
MARQUETTE	21	$156,379	$6,257	.00
MCGREGOR	86	$1,014,702	$40,587	.02
FARMERSBURG	14	$236,073	$9,443	.01
LUANA	19	$170,333	$6,813	.00
ST OLAF	12	$33,064	$1,323	.00
VOLGA CITY	26	$190,311	$7,612	.00
NON-PERMIT	3	$75,036	$2,251	.00
OTHER	196	$1,361,771	$54,371	.03
* TOTAL COUNTY *	883	$17,195,619	$686,966	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	875	$56,151,412	$2,245,482	1.28
DE WITT	211	$7,686,561	$307,462	.18
CAMANCHE	87	$1,367,313	$54,693	.03
DELMAR	17	$206,538	$8,261	.00
GRAND MOUND	36	$360,066	$14,403	.01
LOST NATION	36	$340,712	$13,630	.01
WHEATLAND	39	$765,949	$30,636	.02
CALAMUS	15	$306,192	$12,246	.01
CHARLOTTE	18	$523,575	$20,945	.01
GOOSE LAKE	14	$117,366	$4,694	.00
LOW MOOR	23	$339,309	$13,571	.01
WELTON	11	$100,230	$3,971	.00
NON-PERMIT	8	$81,189	$2,435	.00
OTHER	223	$2,403,400	$96,135	.05
* TOTAL COUNTY *	1,613	$70,749,812	$2,828,564	1.62
CRAWFORD COUNTY				
DENISON*	310	$14,914,135	$596,542	.34
CHARTER OAK	39	$396,530	$15,858	.01
DOW CITY	26	$215,753	$8,630	.00
MANILLA	47	$1,106,871	$44,235	.03
SCHLESWIG	47	$659,476	$26,335	.02
VAIL	24	$179,414	$7,157	.00
DELOIT	11	$53,795	$2,147	.00
KIRON	28	$325,392	$13,016	.01
RICKETTS	12	$64,484	$2,578	.00
WESTSIDE	30	$332,513	$13,299	.01
NON-PERMIT	3	$23,180	$695	.00
OTHER	119	$1,563,587	$62,544	.04
* TOTAL COUNTY *	696	$19,835,130	$793,036	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	285	$11,752,383	$470,095	.27
ADEL*	124	$3,371,493	$134,860	.08
DALLAS CENTER	58	$856,497	$34,259	.02
DEXTER	33	$804,818	$32,121	.02
REDFIELD	34	$498,991	$19,959	.01
WAUKEE	73	$2,602,429	$104,097	.06
WOODWARD	51	$737,824	$29,412	.02
BOUTON	13	$125,074	$5,004	.00
DE SOTO	30	$444,430	$17,778	.01
GRANGER	35	$715,384	$28,617	.02
LINDEN	11	$29,473	$1,179	.00
MINBURN	18	$161,257	$6,450	.00
VAN METER	31	$425,246	$17,009	.01
NON-PERMIT	7	$28,792	$996	.00
OTHER	231	$2,378,864	$95,144	.05
* TOTAL COUNTY *	1,034	$24,932,955	$996,980	.57
DAVIS COUNTY				
BLOOMFIELD*	159	$5,686,187	$227,449	.13
DRAKESVILLE	16	$58,079	$2,322	.00
PULASKI	13	$238,574	$9,543	.01
NON-PERMIT	1	$18,648	$559	.00
OTHER	158	$1,097,418	$43,894	.03
* TOTAL COUNTY *	347	$7,098,906	$283,767	.16
DECATUR COUNTY				
LAMONI	82	$2,058,089	$82,272	.05
LEON*	103	$2,728,492	$109,084	.06
DECATUR CITY	19	$234,147	$9,364	.01
GARDEN GROVE	10	$44,032	$1,760	.00
GRAND RIVER	12	$118,814	$4,750	.00
VAN WERT	10	$34,660	$1,386	.00
WELDON	12	$67,334	$2,693	.00
NON-PERMIT	0	$0	$0	.00
OTHER	76	$276,314	$11,052	.01
* TOTAL COUNTY *	324	$5,561,882	$222,361	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	235	$12,134,320	$485,356	.28
EARLVILLE	35	$860,508	$34,420	.02
EDGEWOOD	17	$566,317	$22,652	.01
HOPKINTON	36	$706,843	$28,268	.02
COLESBURG	26	$1,118,197	$44,725	.03
DELHI	32	$412,494	$16,498	.01
DUNDEE	11	$291,875	$11,674	.01
GREELEY	15	$157,146	$6,284	.00
RYAN	24	$174,888	$6,995	.00
NON-PERMIT	5	$40,724	$1,221	.00
OTHER	172	$2,428,654	$97,138	.06
* TOTAL COUNTY *	608	$18,891,966	$755,231	.43
DES MOINES COUNTY				
BURLINGTON*	854	$57,690,028	$2,307,527	1.32
MEDIAPOLIS	93	$2,520,066	$100,798	.06
WEST BURLINGTON	168	$13,086,881	$523,477	.30
DANVILLE	41	$818,987	$32,759	.02
NON-PERMIT	5	$39,835	$1,195	.00
OTHER	215	$2,271,730	$90,860	.05
* TOTAL COUNTY *	1,376	$76,427,527	$3,056,616	1.75
DICKINSON COUNTY				
MILFORD	134	$2,943,153	$117,726	.07
SPIRIT LAKE*	260	$10,472,362	$418,842	.24
ARNOLDS PARK	126	$1,113,744	$44,499	.03
LAKE PARK	59	$902,136	$36,087	.02
OKOBOJI	44	$1,217,963	$48,721	.03
SUPERIOR	10	$240,998	$9,640	.01
TERRIL	21	$256,069	$10,243	.01
NON-PERMIT	10	$14,837	$445	.00
OTHER	183	$1,875,459	$75,018	.04
* TOTAL COUNTY *	847	$19,036,721	$761,221	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,871	$123,310,980	$4,931,243	2.82
CASCADE	95	$2,638,521	$105,542	.06
DYERSVILLE	173	$8,598,974	$343,964	.20
EPWORTH	42	$596,619	$23,865	.01
FARLEY	43	$767,670	$30,706	.02
BERNARD	23	$186,998	$7,481	.00
HOLY CROSS	20	$211,077	$8,443	.00
LUXEMBURG	19	$276,660	$11,067	.01
NEW VIENNA	27	$666,941	$26,677	.02
PEOSTA	23	$514,044	$20,560	.01
SHERRILL	16	$82,488	$3,301	.00
WORTHINGTON	23	$439,712	$17,588	.01
NON-PERMIT	32	$1,081,577	$32,447	.02
OTHER	271	$6,015,453	$240,613	.14
* TOTAL COUNTY *	2,678	$145,387,714	$5,803,497	3.32
EMMET COUNTY				
ESTHERVILLE*	291	$12,394,074	$495,712	.28
ARMSTRONG	81	$1,605,267	$64,133	.04
RINGSTED	28	$665,858	$26,634	.02
DOLLIVER	10	$268,178	$10,728	.01
WALLINGFORD	15	$85,777	$3,432	.00
NON-PERMIT	1	$2,238	$67	.00
OTHER	88	$473,730	$18,950	.01
* TOTAL COUNTY *	514	$15,495,122	$619,656	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	281	$12,558,160	$502,290	.29
FAYETTE	61	$834,264	$33,368	.02
WEST UNION*	129	$5,389,526	$215,575	.12
ARLINGTON	26	$417,440	$16,696	.01
CLERMONT	36	$1,051,026	$42,041	.02
ELGIN	34	$588,183	$23,525	.01
HAWKEYE	28	$567,363	$22,690	.01
MAYNARD	20	$670,745	$26,830	.02
ST LUCAS	16	$382,564	$15,303	.01
WADENA	14	$62,948	$2,518	.00
WAUCOMA	21	$367,554	$14,703	.01
WESTGATE	13	$78,033	$3,120	.00
NON-PERMIT	6	$94,953	$2,849	.00
OTHER	193	$3,439,915	$137,596	.08
* TOTAL COUNTY *	878	$26,502,674	$1,059,104	.61
FLOYD COUNTY				
CHARLES CITY*	350	$15,687,624	$627,437	.36
NORA SPRINGS	72	$1,080,132	$43,207	.02
ROCKFORD	51	$734,899	$29,393	.02
FLOYD	21	$162,786	$6,510	.00
MARBLE ROCK	25	$324,294	$12,971	.01
RUDD	29	$279,385	$11,176	.01
NON-PERMIT	3	$8,810	$264	.00
OTHER	160	$1,197,087	$47,877	.03
* TOTAL COUNTY *	711	$19,475,017	$778,835	.45
FRANKLIN COUNTY				
HAMPTON*	229	$9,413,135	$376,524	.22
ACKLEY	14	$157,881	$6,316	.00
SHEFFIELD	65	$1,043,458	$41,731	.02
ALEXANDER	14	$129,246	$5,171	.00
COULTER	15	$223,478	$8,938	.01
GENEVA	12	$136,184	$5,447	.00
LATIMER	27	$854,984	$34,198	.02
NON-PERMIT	3	$23,196	$696	.00
OTHER	118	$736,023	$29,416	.02
* TOTAL COUNTY *	497	$12,717,585	$508,437	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	66	$1,662,445	$66,497	.04
SIDNEY*	60	$1,011,115	$40,444	.02
TABOR	40	$617,699	$24,710	.01
FARRAGUT	29	$167,242	$6,655	.00
RANDOLPH	10	$84,084	$3,362	.00
RIVERTON	16	$189,159	$7,567	.00
NON-PERMIT	8	$21,451	$643	.00
OTHER	113	$3,806,645	$152,268	.09
* TOTAL COUNTY *	342	$7,559,840	$302,146	.17
GREENE COUNTY				
JEFFERSON*	233	$8,935,687	$357,402	.20
CHURDAN	30	$249,352	$9,971	.01
GRAND JCT	56	$627,760	$25,107	.01
SCRANTON	42	$754,759	$30,190	.02
PATON	20	$431,321	$17,253	.01
RIPPEY	22	$215,249	$8,610	.00
NON-PERMIT	3	$6,537	$199	.00
OTHER	74	$417,791	$16,715	.01
* TOTAL COUNTY *	480	$11,638,456	$465,447	.27
GRUNDY COUNTY				
GRUNDY CENTER*	143	$4,541,455	$181,653	.10
REINBECK	88	$1,821,017	$72,839	.04
CONRAD	56	$1,376,779	$55,015	.03
DIKE	41	$992,266	$39,690	.02
WELLSBURG	44	$663,146	$26,524	.02
BEAMAN	14	$351,475	$14,059	.01
HOLLAND	15	$95,695	$3,827	.00
NON-PERMIT	2	$20,160	$605	.00
OTHER	120	$842,540	$33,695	.02
* TOTAL COUNTY *	523	$10,704,533	$427,907	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	108	$2,923,909	$116,928	.07
PANORA	73	$1,661,783	$66,464	.04
STUART	57	$1,498,121	$59,926	.03
BAYARD	30	$459,174	$18,365	.01
CASEY	28	$413,698	$16,478	.01
BAGLEY	19	$156,336	$6,254	.00
MENLO	21	$273,353	$10,933	.01
YALE	18	$240,155	$9,607	.01
NON-PERMIT	0	$0	$0	.00
OTHER	104	$590,493	$23,620	.01
* TOTAL COUNTY *	458	$8,217,022	$328,575	.19
HAMILTON COUNTY				
WEBSTER CITY*	336	$12,905,523	$516,039	.29
JEWELL	58	$1,733,219	$69,330	.04
STRATFORD	43	$992,588	$39,704	.02
WILLIAMS	35	$1,091,225	$43,649	.02
BLAIRSBURG	17	$276,466	$11,058	.01
ELLSWORTH	33	$940,619	$37,626	.02
KAMRAR	12	$159,878	$6,395	.00
STANHOPE	27	$387,233	$15,489	.01
NON-PERMIT	2	$50,621	$1,518	.00
OTHER	137	$1,333,182	$53,325	.03
* TOTAL COUNTY *	700	$19,870,554	$794,133	.45
HANCOCK COUNTY				
BRITT	114	$3,250,234	$130,011	.07
GARNER*	126	$6,019,345	$240,770	.14
KANAWHA	41	$870,934	$34,837	.02
KLEMME	32	$586,158	$23,446	.01
CORWITH	21	$314,255	$12,572	.01
CRYSTAL LAKE	12	$119,711	$4,787	.00
WODEN	17	$378,264	$15,132	.01
FOREST CITY	12	$203,079	$8,122	.00
NON-PERMIT	0	$0	$0	.00
OTHER	131	$813,475	$32,540	.02
* TOTAL COUNTY *	506	$12,555,455	$502,217	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	320	$15,161,027	$606,237	.35
ACKLEY	89	$1,615,713	$64,628	.04
ELDORA*	146	$4,207,841	$168,313	.10
ALDEN	35	$684,742	$27,387	.02
HUBBARD	57	$1,229,679	$49,182	.03
RADCLIFFE	34	$578,461	$23,138	.01
STEAMBOAT ROCK	19	$260,194	$10,407	.01
UNION	35	$580,706	$23,229	.01
NON-PERMIT	2	$3,502	$105	.00
OTHER	213	$3,086,525	$123,446	.07
* TOTAL COUNTY *	950	$27,408,390	$1,096,072	.63
HARRISON COUNTY				
DUNLAP	65	$1,523,309	$60,932	.03
LOGAN*	60	$1,711,901	$68,476	.04
MISSOURI VALLEY	136	$4,531,797	$181,270	.10
WOODBINE	69	$1,281,548	$51,240	.03
MAGNOLIA	13	$75,005	$3,001	.00
MONDAMIN	24	$301,990	$12,080	.01
PERSIA	22	$119,535	$4,781	.00
PISGAH	24	$151,747	$6,071	.00
NON-PERMIT	2	$11,048	$332	.00
OTHER	115	$2,076,318	$83,044	.05
* TOTAL COUNTY *	530	$11,784,198	$471,227	.27
HENRY COUNTY				
MT PLEASANT*	285	$19,908,611	$796,345	.46
NEW LONDON	66	$1,052,460	$42,097	.02
WAYLAND	41	$627,061	$25,080	.01
WINFIELD	61	$1,037,625	$41,502	.02
MT UNION	12	$272,538	$10,900	.01
OLDS	16	$331,075	$13,244	.01
SALEM	18	$104,526	$4,180	.00
NON-PERMIT	8	$1,127,897	$33,837	.02
OTHER	180	$2,644,182	$105,767	.06
* TOTAL COUNTY *	687	$27,105,975	$1,072,952	.61

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	218	$7,805,329	$312,217	.18
ELMA	42	$467,927	$18,714	.01
LIME SPRINGS	29	$916,151	$36,646	.02
RICEVILLE	19	$374,924	$14,995	.01
CHESTER	19	$422,454	$16,899	.01
PROTIVIN	27	$499,481	$19,981	.01
NON-PERMIT	2	$24,364	$731	.00
OTHER	98	$818,609	$32,729	.02
* TOTAL COUNTY *	454	$11,329,239	$452,912	.26
HUMBOLDT COUNTY				
HUMBOLDT	243	$10,579,560	$423,187	.24
DAKOTA CITY*	35	$275,932	$11,040	.01
GILMORE CITY	15	$203,046	$8,122	.00
LIVERMORE	26	$358,975	$14,356	.01
BODE	24	$326,304	$13,051	.01
BRADGATE	11	$95,753	$3,832	.00
RENWICK	22	$484,014	$19,360	.01
NON-PERMIT	2	$37,361	$1,121	.00
OTHER	111	$738,873	$29,553	.02
* TOTAL COUNTY *	489	$13,099,818	$523,622	.30
IDA COUNTY				
HOLSTEIN	81	$1,685,380	$67,398	.04
IDA GROVE*	148	$7,628,411	$305,134	.17
BATTLE CREEK	42	$679,547	$27,180	.02
ARTHUR	16	$157,616	$6,303	.00
GALVA	19	$200,930	$8,037	.00
NON-PERMIT	1	$7,476	$224	.00
OTHER	62	$125,260	$5,012	.00
* TOTAL COUNTY *	369	$10,484,620	$419,288	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	117	$4,181,963	$167,281	.10
NORTH ENGLISH	45	$2,107,174	$84,279	.05
WILLIAMSBURG	126	$5,991,822	$239,672	.14
VICTOR	53	$918,866	$36,753	.02
LADORA	13	$23,490	$940	.00
MILLERSBURG	13	$233,495	$9,340	.01
PARNELL	14	$78,824	$3,153	.00
NON-PERMIT	14	$42,141	$1,265	.00
OTHER	270	$7,979,140	$319,071	.18
* TOTAL COUNTY *	665	$21,556,915	$861,754	.49
JACKSON COUNTY				
MAQUOKETA*	308	$11,205,603	$448,122	.26
BELLEVUE	111	$2,244,510	$89,582	.05
PRESTON	57	$1,466,303	$58,639	.03
SABULA	30	$419,739	$16,785	.01
ANDREW	14	$134,117	$5,363	.00
BALDWIN	11	$69,174	$2,763	.00
LA MOTTE	21	$303,438	$12,091	.01
MILES	23	$681,105	$27,244	.02
SPRINGBROOK	11	$104,741	$4,191	.00
NON-PERMIT	4	$60,154	$1,805	.00
OTHER	208	$2,635,169	$105,396	.06
* TOTAL COUNTY *	798	$19,324,053	$771,981	.44
JASPER COUNTY				
NEWTON*	565	$31,029,562	$1,241,160	.71
COLFAX	79	$2,658,943	$106,359	.06
MONROE	84	$1,809,190	$72,373	.04
BAXTER	42	$571,089	$22,837	.01
KELLOGG	30	$523,471	$20,939	.01
PRAIRIE CITY	54	$2,084,196	$83,367	.05
LYNNVILLE	32	$509,940	$20,396	.01
MINGO	22	$128,668	$5,145	.00
SULLY	47	$2,323,422	$92,934	.05
NON-PERMIT	6	$7,686	$231	.00
OTHER	261	$2,597,273	$103,884	.06
* TOTAL COUNTY *	1,222	$44,243,440	$1,769,625	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	465	$20,889,284	$835,453	.48
BATAVIA	26	$277,127	$11,086	.01
LIBERTYVILLE	13	$233,547	$9,341	.01
LOCKRIDGE	10	$80,429	$3,217	.00
PACKWOOD	17	$192,007	$7,679	.00
NON-PERMIT	9	$8,066	$243	.00
OTHER	145	$1,115,420	$44,578	.03
* TOTAL COUNTY *	685	$22,795,880	$911,597	.52
JOHNSON COUNTY				
IOWA CITY*	1,357	$108,328,268	$4,332,512	2.48
CORALVILLE	290	$23,416,478	$936,619	.54
LONE TREE	44	$442,311	$17,693	.01
OXFORD	35	$456,269	$18,251	.01
SOLON	55	$1,096,099	$43,841	.03
HILLS	17	$674,009	$26,960	.02
NORTH LIBERTY	59	$918,613	$36,736	.02
SWISHER	30	$459,743	$18,354	.01
TIFFIN	12	$450,737	$18,029	.01
NON-PERMIT	16	$116,497	$3,496	.00
OTHER	350	$3,408,703	$136,341	.08
* TOTAL COUNTY *	2,265	$139,767,727	$5,588,832	3.19
JONES COUNTY				
ANAMOSA*	162	$10,524,714	$420,983	.24
MONTICELLO	215	$8,422,159	$336,886	.19
OLIN	43	$536,595	$21,462	.01
OXFORD JCT	39	$229,534	$9,180	.01
WYOMING	42	$721,315	$28,765	.02
MARTELLE	11	$344,514	$13,781	.01
ONSLOW	18	$116,054	$4,643	.00
NON-PERMIT	5	$120,564	$3,617	.00
OTHER	244	$2,564,886	$102,589	.06
* TOTAL COUNTY *	779	$23,580,335	$941,906	.54

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	54	$641,325	$25,652	.01
SIGOURNEY*	111	$4,120,979	$164,796	.09
DELTA	12	$47,929	$1,918	.00
HEDRICK	48	$310,184	$12,407	.01
RICHLAND	34	$475,855	$19,035	.01
WHAT CHEER	43	$527,568	$21,101	.01
HARPER	15	$92,809	$3,712	.00
KESWICK	19	$390,798	$15,633	.01
OLLIE	12	$92,029	$3,680	.00
SOUTH ENGLISH	12	$153,881	$6,154	.00
NON-PERMIT	41	$13,004	$390	.00
OTHER	179	$1,696,056	$67,839	.04
* TOTAL COUNTY *	580	$8,562,417	$342,317	.20
KOSSUTH COUNTY				
ALGONA*	323	$15,265,940	$610,590	.35
BANCROFT	56	$1,578,464	$63,141	.04
BURT	21	$380,183	$15,207	.01
LU VERNE	18	$160,459	$6,417	.00
SWEA CITY	52	$706,172	$28,246	.02
TITONKA	39	$678,833	$27,153	.02
WESLEY	26	$783,855	$31,355	.02
WHITTEMORE	32	$781,887	$31,275	.02
FENTON	21	$370,997	$14,826	.01
LAKOTA	20	$165,975	$6,638	.00
LEDYARD	15	$204,567	$8,182	.00
LONE ROCK	11	$162,354	$6,493	.00
NON-PERMIT	3	$3,479	$105	.00
OTHER	187	$1,286,784	$51,458	.03
* TOTAL COUNTY *	824	$22,529,949	$901,086	.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	383	$19,526,686	$780,892	.45
KEOKUK	469	$28,416,265	$1,136,504	.65
DONNELLSON	60	$1,034,893	$41,365	.02
MONTROSE	28	$253,186	$10,130	.01
WEST POINT	54	$923,159	$36,927	.02
ST PAUL	13	$724,047	$28,962	.02
HOUGHTON	11	$433,915	$17,358	.01
NON-PERMIT	8	$242,484	$7,275	.00
OTHER	314	$4,165,417	$166,595	.10
* TOTAL COUNTY *	1,340	$55,720,052	$2,226,008	1.27
LINN COUNTY				
CEDAR RAPIDS*	3,498	$302,268,124	$12,090,462	6.91
MARION	592	$31,384,759	$1,255,124	.72
CENTER POINT	62	$1,034,504	$41,379	.02
CENTRAL CITY	70	$443,221	$17,726	.01
HIAWATHA	113	$4,707,050	$188,285	.11
LISBON	66	$726,558	$29,065	.02
MT VERNON	125	$4,705,827	$188,209	.11
COGGON	34	$372,426	$14,894	.01
FAIRFAX	37	$436,486	$17,459	.01
SPRINGVILLE	48	$689,079	$27,566	.02
WALKER	39	$786,509	$31,462	.02
ALBURNETTE	30	$283,461	$11,340	.01
ELY	37	$828,648	$33,146	.02
PALO	28	$459,939	$18,399	.01
PRAIRIEBURG	11	$88,473	$3,538	.00
ROBINS	13	$35,400	$1,414	.00
NON-PERMIT	64	$1,589,500	$47,731	.03
OTHER	259	$5,114,409	$204,562	.12
* TOTAL COUNTY *	5,126	$355,954,373	$14,221,761	8.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	76	$2,042,641	$81,707	.05
WAPELLO*	104	$2,576,094	$103,032	.06
MORNING SUN	39	$734,017	$29,361	.02
GRANDVIEW	12	$121,066	$4,842	.00
OAKVILLE	22	$256,089	$10,243	.01
NON-PERMIT	0	$0	$0	.00
OTHER	103	$1,317,836	$52,711	.03
* TOTAL COUNTY *	356	$7,047,743	$281,896	.16
LUCAS COUNTY				
CHARITON*	217	$11,750,127	$470,000	.27
RUSSELL	15	$216,660	$8,655	.00
LUCAS	18	$66,132	$2,645	.00
NON-PERMIT	1	$3,973	$119	.00
OTHER	98	$869,139	$34,767	.02
* TOTAL COUNTY *	349	$12,906,031	$516,186	.30
LYON COUNTY				
ROCK RAPIDS*	117	$4,448,440	$177,844	.10
GEORGE	66	$1,285,826	$51,433	.03
DOON	36	$602,910	$24,116	.01
INWOOD	42	$1,270,501	$50,817	.03
LARCHWOOD	39	$580,863	$23,237	.01
LITTLE ROCK	21	$304,176	$12,167	.01
ALVORD	10	$81,672	$3,268	.00
LESTER	18	$379,354	$15,174	.01
NON-PERMIT	4	$40,916	$1,227	.00
OTHER	118	$811,650	$32,466	.02
* TOTAL COUNTY *	471	$9,806,308	$391,749	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MADISON COUNTY				
WINTERSET*	182	$7,538,479	$301,462	.17
EARLHAM	49	$949,692	$37,990	.02
ST CHARLES	23	$476,447	$19,056	.01
TRURO	23	$233,102	$9,320	.01
NON-PERMIT	6	$64,895	$1,947	.00
OTHER	142	$768,334	$30,733	.02
* TOTAL COUNTY *	425	$10,030,949	$400,508	.23
MAHASKA COUNTY				
OSKALOOSA*	526	$27,641,739	$1,105,601	.63
NEW SHARON	70	$734,766	$29,374	.02
BEACON	12	$89,177	$3,567	.00
UNIVERSITY PARK	11	$35,813	$1,432	.00
BARNES CITY	12	$87,461	$3,498	.00
FREMONT	31	$216,502	$8,660	.00
LEIGHTON	11	$326,660	$13,066	.01
ROSE HILL	10	$55,813	$2,232	.00
NON-PERMIT	8	$29,369	$879	.00
OTHER	189	$1,946,588	$77,863	.04
* TOTAL COUNTY *	880	$31,163,888	$1,246,172	.71
MARION COUNTY				
KNOXVILLE*	269	$13,231,037	$529,201	.30
PELLA	304	$15,752,830	$630,113	.36
PLEASANTVILLE	59	$951,000	$38,042	.02
BUSSEY	17	$139,070	$5,562	.00
MELCHER	33	$332,527	$13,300	.01
NON-PERMIT	6	$546,612	$16,399	.01
OTHER	234	$3,832,388	$153,265	.09
* TOTAL COUNTY *	922	$34,785,464	$1,385,882	.79

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	926	$54,849,107	$2,193,872	1.25
STATE CENTER	73	$1,008,974	$40,357	.02
ALBION	23	$341,307	$13,650	.01
GILMAN	33	$409,070	$16,345	.01
MELBOURNE	25	$240,012	$9,599	.01
LAUREL	19	$289,223	$11,569	.01
LE GRAND	28	$412,538	$16,502	.01
LISCOMB	13	$190,322	$7,613	.00
RHODES	16	$62,402	$2,497	.00
NON-PERMIT	3	$77,191	$2,315	.00
OTHER	187	$2,539,985	$101,577	.06
* TOTAL COUNTY *	1,346	$60,420,131	$2,415,896	1.38
MILLS COUNTY				
GLENWOOD*	- 145	$6,215,025	$248,586	.14
MALVERN	50	$891,192	$35,648	.02
EMERSON	31	$568,975	$22,760	.01
HENDERSON	14	$168,877	$6,756	.00
NON-PERMIT	1	$20,507	$615	.00
OTHER	120	$980,900	$39,236	.02
* TOTAL COUNTY *	361	$8,845,476	$353,601	.20
MITCHELL COUNTY				
OSAGE*	185	$5,402,521	$216,011	.12
ST ANSGAR	63	$3,241,916	$129,522	.07
RICEVILLE	40	$603,759	$24,148	.01
STACYVILLE	37	$774,149	$30,966	.02
NON-PERMIT	8	$31,984	$970	.00
OTHER	160	$1,731,943	$69,279	.04
* TOTAL COUNTY *	493	$11,786,272	$470,896	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONONA COUNTY				
ONAWA*	152	$5,695,094	$227,807	.13
MAPLETON	94	$2,509,875	$100,399	.06
UTE	34	$444,192	$17,767	.01
WHITING	30	$271,613	$10,864	.01
BLENCOE	18	$184,153	$7,346	.00
CASTANA	14	$102,658	$4,106	.00
MOORHEAD	18	$187,016	$7,475	.00
SOLDIER	18	$172,261	$6,891	.00
NON-PERMIT	2	$26,475	$795	.00
OTHER	86	$942,798	$37,711	.02
* TOTAL COUNTY *	466	$10,536,135	$421,161	.24
MONROE COUNTY				
ALBIA*	179	$6,202,799	$248,114	.14
LOVILIA	32	$220,475	$8,821	.01
NON-PERMIT	3	$6,987	$209	.00
OTHER	89	$1,160,208	$46,407	.03
* TOTAL COUNTY *	303	$7,590,469	$303,551	.17
MONTGOMERY COUNTY				
RED OAK*	284	$15,716,883	$628,492	.36
VILLISCA	62	$921,044	$36,815	.02
STANTON	38	$1,062,092	$42,483	.02
ELLIOTT	22	$222,688	$8,907	.01
NON-PERMIT	3	$29,804	$894	.00
OTHER	91	$659,585	$26,381	.02
* TOTAL COUNTY *	500	$18,612,096	$743,972	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	711	$44,632,469	$1,785,103	1.02
WEST LIBERTY	107	$2,551,690	$102,034	.06
WILTON	114	$7,343,067	$293,723	.17
ATALISSA	16	$140,416	$5,615	.00
CONESVILLE	10	$90,367	$3,614	.00
NICHOLS	16	$460,771	$18,431	.01
NON-PERMIT	9	$45,559	$1,366	.00
OTHER	202	$2,330,327	$93,205	.05
* TOTAL COUNTY *	1,185	$57,594,666	$2,303,091	1.32
OBRIEN COUNTY				
SHELDON	262	$13,205,124	$528,183	.30
HARTLEY	98	$1,761,218	$70,450	.04
PAULLINA	81	$1,251,726	$50,071	.03
PRIMGHAR*	58	$1,548,717	$61,844	.04
SANBORN	67	$1,343,251	$53,729	.03
SUTHERLAND	44	$589,518	$23,566	.01
ARCHER	11	$349,016	$13,961	.01
NON-PERMIT	1	$180	$5	.00
OTHER	131	$1,060,106	$42,397	.02
* TOTAL COUNTY *	753	$21,108,856	$844,206	.48
OSCEOLA COUNTY				
SIBLEY*	153	$4,576,188	$183,043	.10
ASHTON	25	$529,104	$21,163	.01
OCHEYEDAN	37	$611,935	$24,475	.01
HARRIS	10	$72,333	$2,892	.00
MELVIN	25	$658,425	$26,339	.02
NON-PERMIT	2	$15,175	$455	.00
OTHER	78	$453,678	$18,145	.01
* TOTAL COUNTY *	330	$6,916,838	$276,512	.16

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	225	$9,299,144	$371,930	.21
SHENANDOAH	307	$9,966,447	$398,652	.23
ESSEX	35	$402,051	$16,081	.01
BRADDYVILLE	15	$127,616	$5,105	.00
COIN	15	$120,913	$4,836	.00
COLLEGE SPRINGS	11	$88,932	$3,557	.00
NON-PERMIT	0	$0	$0	.00
OTHER	111	$1,026,907	$41,042	.02
* TOTAL COUNTY *	719	$21,032,010	$841,203	.48
PALO ALTO COUNTY				
EMMETSBURG*	180	$5,014,527	$200,524	.11
GRAETTINGER	49	$620,788	$24,834	.01
RUTHVEN	39	$908,480	$36,338	.02
WEST BEND	57	$1,696,050	$67,797	.04
AYRSHIRE	11	$54,342	$2,173	.00
CYLINDER	13	$166,443	$6,658	.00
MALLARD	24	$252,848	$10,112	.01
NON-PERMIT	4	$12,921	$387	.00
OTHER	88	$495,984	$19,839	.01
* TOTAL COUNTY *	465	$9,222,383	$368,662	.21
PLYMOUTH COUNTY				
LE MARS*	347	$17,214,017	$688,488	.39
AKRON	67	$1,662,379	$66,494	.04
KINGSLEY	84	$1,625,292	$65,006	.04
REMSEN	87	$2,167,940	$86,710	.05
MERRILL	36	$580,787	$23,234	.01
HINTON	28	$598,375	$23,934	.01
OYENS	13	$65,810	$2,634	.00
NON-PERMIT	9	$33,995	$1,062	.00
OTHER	148	$1,055,981	$42,232	.02
* TOTAL COUNTY *	819	$25,004,576	$999,794	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	42	$446,361	$17,853	.01
LAURENS	102	$2,237,123	$89,479	.05
POCAHONTAS*	141	$3,614,105	$144,530	.08
GILMORE CITY	16	$670,321	$26,809	.02
ROLFE	48	$1,000,569	$40,000	.02
HAVELOCK	12	$154,638	$6,186	.00
PALMER	23	$276,762	$11,067	.01
VARINA	12	$58,027	$2,324	.00
NON-PERMIT	0	$0	$0	.00
OTHER	108	$360,015	$14,399	.01
* TOTAL COUNTY *	504	$8,817,921	$352,647	.20
POLK COUNTY				
DES MOINES*	6,984	$714,686,894	$28,585,256	16.34
WEST DES MOINES	1,015	$104,893,415	$4,195,624	2.40
URBANDALE	234	$13,466,718	$538,651	.31
ALTOONA	190	$7,573,903	$302,936	.17
ANKENY	476	$21,779,379	$871,156	.50
WINDSOR HTS	11	$236,691	$9,465	.01
CLIVE	58	$3,624,834	$144,995	.08
GRIMES	78	$2,323,095	$92,926	.05
MITCHELLVILLE	48	$449,165	$17,967	.01
POLK CITY	65	$558,297	$22,329	.01
BONDURANT	55	$944,942	$37,796	.02
ELKHART	15	$510,723	$20,432	.01
PLEASANT HILL	10	$944,388	$37,776	.02
RUNNELLS	40	$555,678	$22,227	.01
JOHNSTON	147	$6,597,551	$263,856	.15
ALLEMAN	12	$291,096	$11,644	.01
NON-PERMIT	100	$4,079,582	$122,991	.07
OTHER	121	$2,231,462	$89,258	.05
* TOTAL COUNTY *	9,659	$885,747,813	$35,387,285	20.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,315	$85,247,246	$3,409,858	1.95
AVOCA	82	$3,776,685	$151,067	.09
CARTER LAKE	58	$1,158,697	$46,349	.03
OAKLAND	71	$1,507,887	$60,302	.03
CARSON	30	$252,002	$10,082	.01
NEOLA	36	$881,576	$35,248	.02
WALNUT	53	$752,706	$30,100	.02
CRESCENT	21	$515,687	$20,628	.01
HANCOCK	16	$161,110	$6,443	.00
MACEDONIA	15	$386,291	$15,451	.01
MINDEN	29	$532,223	$21,288	.01
TREYNOR	35	$622,572	$24,904	.01
UNDERWOOD	25	$339,757	$13,591	.01
NON-PERMIT	17	$56,759	$1,704	.00
OTHER	311	$11,179,666	$447,136	.26
* TOTAL COUNTY *	2,114	$107,370,864	$4,294,151	2.45
POWESHIEK COUNTY				
GRINNELL	313	$21,584,163	$863,359	.49
BROOKLYN	88	$3,744,750	$149,531	.09
MONTEZUMA*	115	$2,461,804	$98,443	.06
VICTOR	10	$647,870	$25,916	.01
DEEP RIVER	17	$259,551	$10,383	.01
MALCOM	18	$440,503	$17,620	.01
NON-PERMIT	1	$8,266	$248	.00
OTHER	155	$1,657,594	$66,304	.04
* TOTAL COUNTY *	717	$30,804,501	$1,231,804	.70
RINGGOLD COUNTY				
MOUNT AYR*	111	$3,804,669	$152,186	.09
DIAGONAL	18	$218,416	$8,738	.00
KELLERTON	19	$127,448	$5,098	.00
TINGLEY	12	$154,993	$6,199	.00
NON-PERMIT	1	$5,000	$150	.00
OTHER	80	$473,820	$18,953	.01
* TOTAL COUNTY *	241	$4,784,346	$191,324	.11

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC	COUNTY				
SAC CITY*		139	$4,275,415	$170,987	.10
LAKE VIEW		79	$1,684,642	$67,382	.04
ODEBOLT		51	$1,037,196	$41,486	.02
EARLY		25	$383,939	$15,359	.01
SCHALLER		45	$785,887	$31,436	.02
WALL LAKE		51	$1,429,627	$57,185	.03
AUBURN		18	$279,640	$11,185	.01
LYTTON		20	$233,472	$9,339	.01
NEMAHA		10	$128,618	$5,145	.00
NON-PERMIT		3	$52,293	$1,569	.00
OTHER		121	$1,175,366	$47,002	.03
* TOTAL COUNTY *		562	$11,466,095	$458,075	.26
SCOTT	COUNTY				
DAVENPORT*		2,622	$221,977,327	$8,877,141	5.07
BETTENDORF		688	$55,986,568	$2,239,453	1.28
BUFFALO		27	$668,496	$26,737	.02
LE CLAIRE		88	$943,031	$37,719	.02
BLUE GRASS		60	$829,322	$33,164	.02
ELDRIDGE		129	$5,336,153	$213,438	.12
PRINCETON		33	$553,288	$22,131	.01
WALCOTT		77	$4,029,934	$161,192	.09
DIXON		14	$144,631	$5,786	.00
DONAHUE		18	$214,553	$8,583	.00
LONG GROVE		20	$113,232	$4,530	.00
MCCAUSLAND		20	$142,642	$5,705	.00
NEW LIBERTY		13	$47,559	$1,903	.00
RIVERDALE		13	$279,016	$11,160	.01
NON-PERMIT		62	$775,286	$23,257	.01
OTHER		239	$3,888,895	$155,543	.09
* TOTAL COUNTY *		4,123	$295,929,933	$11,827,442	6.76

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	277	$11,470,606	$458,821	.26
ELK HORN	42	$550,251	$22,008	.01
SHELBY	32	$342,668	$13,704	.01
DEFIANCE	25	$282,765	$11,312	.01
EARLING	34	$287,104	$11,485	.01
IRWIN	31	$612,902	$24,473	.01
KIRKMAN	10	$35,946	$1,437	.00
PANAMA	21	$290,886	$11,634	.01
PORTSMOUTH	15	$289,217	$11,567	.01
WESTPHALIA	13	$148,634	$5,937	.00
NON-PERMIT	2	$49,932	$1,498	.00
OTHER	99	$695,608	$27,823	.02
* TOTAL COUNTY *	601	$15,056,519	$601,699	.34
SIOUX COUNTY				
HAWARDEN	132	$3,713,950	$148,440	.08
ALTON	53	$1,259,620	$50,385	.03
HULL	84	$1,543,292	$61,729	.04
ORANGE CITY*	171	$6,559,856	$262,391	.15
ROCK VALLEY	154	$4,507,408	$180,112	.10
SIOUX CENTER	248	$8,722,483	$348,884	.20
BOYDEN	38	$583,349	$23,334	.01
HOSPERS	48	$1,150,889	$46,034	.03
IRETON	45	$1,287,003	$51,481	.03
GRANVILLE	22	$250,275	$10,012	.01
MAURICE	15	$86,738	$3,470	.00
NON-PERMIT	4	$14,071	$423	.00
OTHER	228	$2,397,972	$95,909	.05
* TOTAL COUNTY *	1,242	$32,076,906	$1,282,604	.73

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY	COUNTY				
AMES		1,128	$81,577,768	$3,263,121	1.87
NEVADA*		215	$8,302,524	$332,018	.19
STORY CITY		128	$3,279,645	$131,174	.07
CAMBRIDGE		18	$191,939	$7,678	.00
COLO		37	$396,048	$15,839	.01
MAXWELL		38	$417,017	$16,681	.01
ROLAND		44	$570,753	$22,831	.01
SLATER		46	$987,216	$39,488	.02
ZEARING		36	$574,164	$22,967	.01
COLLINS		17	$381,230	$15,250	.01
GILBERT		25	$270,591	$10,825	.01
HUXLEY		69	$1,241,716	$49,669	.03
MCCALLSBURG		16	$81,296	$3,252	.00
NON-PERMIT		13	$247,507	$7,426	.00
OTHER		253	$2,820,637	$112,824	.06
* TOTAL COUNTY *		2,083	$101,340,051	$4,051,043	2.32
TAMA	COUNTY				
TAMA		125	$3,968,563	$158,743	.09
DYSART		70	$1,188,711	$47,548	.03
TOLEDO*		109	$5,528,173	$221,059	.13
TRAER		86	$2,042,084	$81,684	.05
GARWIN		25	$204,958	$8,197	.00
GLADBROOK		50	$1,240,104	$49,603	.03
CHELSEA		33	$577,135	$23,084	.01
CLUTIER		18	$166,870	$6,676	.00
ELBERON		10	$105,586	$4,225	.00
LINCOLN		11	$278,582	$11,115	.01
MONTOUR		12	$298,346	$11,932	.01
NON-PERMIT		8	$33,805	$1,169	.00
OTHER		138	$940,205	$37,609	.02
* TOTAL COUNTY *		695	$16,573,122	$662,644	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	108	$1,750,700	$70,030	.04
LENOX	80	$1,690,115	$67,444	.04
CLEARFIELD	35	$232,135	$9,282	.01
NEW MARKET	22	$85,486	$3,418	.00
BLOCKTON	18	$161,766	$6,471	.00
NON-PERMIT	0	$0	$0	.00
OTHER	77	$197,861	$7,915	.00
* TOTAL COUNTY *	340	$4,118,063	$164,560	.09
UNION COUNTY				
CRESTON*	314	$16,180,967	$647,112	.37
AFTON	38	$837,839	$33,513	.02
LORIMOR	15	$166,330	$6,653	.00
NON-PERMIT	4	$41,748	$1,252	.00
OTHER	80	$374,022	$14,961	.01
* TOTAL COUNTY *	451	$17,600,906	$703,491	.40
VAN BUREN COUNTY				
KEOSAUQUA*	63	$1,130,159	$45,205	.03
BONAPARTE	28	$304,135	$12,165	.01
FARMINGTON	57	$662,610	$26,506	.02
MILTON	21	$214,318	$8,573	.00
BIRMINGHAM	24	$181,128	$7,245	.00
CANTRIL	23	$182,160	$7,283	.00
STOCKPORT	21	$311,828	$12,472	.01
NON-PERMIT	2	$13,955	$419	.00
OTHER	144	$1,000,885	$40,036	.02
* TOTAL COUNTY *	383	$4,001,178	$159,904	.09

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	880	$45,487,673	$1,819,302	1.04
ELDON	52	$516,746	$20,594	.01
EDDYVILLE	41	$531,375	$21,254	.01
AGENCY	29	$231,491	$9,261	.01
BLAKESBURG	17	$165,450	$6,617	.00
NON-PERMIT	20	$67,111	$2,013	.00
OTHER	196	$1,203,111	$48,108	.03
* TOTAL COUNTY *	1,235	$48,202,957	$1,927,149	1.10
WARREN COUNTY				
INDIANOLA*	384	$13,970,323	$558,746	.32
CARLISLE	98	$1,890,338	$75,614	.04
NORWALK	106	$2,003,582	$80,144	.05
MILO	18	$170,296	$6,812	.00
CUMMING	21	$71,288	$2,852	.00
HARTFORD	24	$138,256	$5,531	.00
LACONA	25	$302,321	$12,093	.01
MARTENSDALE	18	$258,855	$10,354	.01
NEW VIRGINIA	23	$254,754	$10,191	.01
ST MARYS	10	$113,826	$4,554	.00
NON-PERMIT	14	$78,405	$2,353	.00
OTHER	215	$1,792,782	$71,682	.04
* TOTAL COUNTY *	956	$21,045,026	$840,926	.48
WASHINGTON COUNTY				
WASHINGTON*	338	$14,418,047	$576,674	.33
KALONA	148	$3,499,163	$139,958	.08
BRIGHTON	42	$375,171	$15,007	.01
RIVERSIDE	36	$393,136	$15,722	.01
WELLMAN	65	$2,066,391	$82,655	.05
AINSWORTH	23	$327,964	$13,117	.01
CRAWFORDSVILLE	16	$203,852	$8,153	.00
WEST CHESTER	12	$98,922	$3,959	.00
NON-PERMIT	4	$32,270	$968	.00
OTHER	217	$2,665,064	$106,605	.06
* TOTAL COUNTY *	901	$24,079,980	$962,818	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	122	$2,532,577	$101,302	.06
SEYMOUR	40	$382,071	$15,254	.01
ALLERTON	39	$309,867	$12,399	.01
HUMESTON	48	$812,754	$32,510	.02
LINEVILLE	16	$177,563	$7,104	.00
NON-PERMIT	1	$9,613	$288	.00
OTHER	92	$685,914	$27,431	.02
* TOTAL COUNTY *	358	$4,910,359	$196,288	.11
WEBSTER COUNTY				
FT DODGE*	997	$63,631,354	$2,545,161	1.45
GOWRIE	75	$2,325,953	$92,874	.05
DAYTON	56	$694,388	$27,774	.02
LEHIGH	25	$374,433	$14,977	.01
OTHO	13	$65,200	$2,607	.00
BADGER	27	$170,040	$6,803	.00
CALLENDER	24	$217,551	$8,703	.00
CLARE	14	$59,059	$2,362	.00
DUNCOMBE	16	$177,877	$7,115	.00
HARCOURT	24	$360,221	$14,408	.01
MOORLAND	14	$62,052	$2,482	.00
VINCENT	15	$1,329,618	$53,182	.03
NON-PERMIT	11	$118,630	$3,560	.00
OTHER	278	$3,672,382	$146,890	.08
* TOTAL COUNTY *	1,589	$73,258,758	$2,928,898	1.67
WINNEBAGO COUNTY				
FOREST CITY*	158	$4,096,797	$163,804	.09
BUFFALO CENTER	68	$1,900,945	$75,954	.04
LAKE MILLS	115	$3,258,955	$130,362	.07
THOMPSON	30	$1,289,997	$51,600	.03
LELAND	16	$140,846	$5,634	.00
RAKE	19	$247,151	$9,885	.01
NON-PERMIT	43	$37,964	$1,248	.00
OTHER	90	$2,095,776	$83,828	.05
* TOTAL COUNTY *	539	$13,068,431	$522,315	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	353	$19,717,642	$788,522	.45
CALMAR	53	$1,527,651	$61,105	.03
OSSIAN	58	$1,193,100	$47,724	.03
CASTALIA	12	$36,829	$1,472	.00
FT. ATKINSON	31	$671,699	$26,869	.02
RIDGEWAY	21	$171,302	$6,852	.00
SPILLVILLE	25	$413,842	$16,523	.01
NON-PERMIT	6	$31,849	$956	.00
OTHER	219	$2,236,176	$89,448	.05
* TOTAL COUNTY *	778	$26,000,090	$1,039,471	.59
WOODBURY COUNTY				
SIOUX CITY*	2,179	$172,793,604	$6,911,716	3.95
MOVILLE	57	$1,895,398	$75,816	.04
ANTHON	50	$565,710	$22,630	.01
CORRECTIONVILLE	53	$755,890	$30,237	.02
DANBURY	29	$698,457	$27,939	.02
SERGEANT BLUFF	68	$1,900,773	$76,030	.04
SLOAN	39	$579,189	$23,170	.01
CUSHING	19	$128,830	$5,153	.00
HORNICK	12	$462,887	$18,505	.01
LAWTON	24	$384,442	$15,379	.01
OTO	12	$132,363	$5,294	.00
PIERSON	24	$197,871	$7,915	.00
SALIX	18	$456,046	$18,243	.01
SMITHLAND	11	$92,652	$3,706	.00
NON-PERMIT	24	$509,460	$15,284	.01
OTHER	125	$1,213,151	$48,526	.03
* TOTAL COUNTY *	2,744	$182,766,723	$7,305,543	4.18

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	50	$603,229	$24,127	.01
NORTHWOOD*	101	$3,194,589	$127,744	.07
FERTILE	24	$220,082	$8,802	.01
GRAFTON	23	$317,010	$12,682	.01
HANLONTOWN	14	$186,115	$7,445	.00
KENSETT	17	$173,188	$6,928	.00
NON-PERMIT	28	$81,958	$2,536	.00
OTHER	105	$595,149	$23,801	.01
* TOTAL COUNTY *	362	$5,371,320	$214,065	.12
WRIGHT COUNTY				
CLARION*	161	$4,754,818	$190,133	.11
EAGLE GROVE	142	$4,960,752	$198,437	.11
BELMOND	143	$4,597,574	$183,903	.11
DOWS	35	$520,734	$20,830	.01
GOLDFIELD	42	$1,024,093	$40,967	.02
ROWAN	14	$182,973	$7,318	.00
WOOLSTOCK	12	$338,730	$13,549	.01
NON-PERMIT	0	$0	$0	.00
OTHER	104	$864,763	$34,586	.02
* TOTAL COUNTY *	653	$17,244,437	$689,723	.39
* LATE FILERS *	4,562	$45,374,415	$1,814,123	1.04
** GRAND TOTAL **	101,246	$4,377,715,571	$174,928,696	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

32860-1
11/4/88

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending March 31, 1988

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
inclu any
munic , wa-
ter, h lic in
its pr vided
in thi con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-5777

19-005
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1988

Computed tax during the first quarter of 1988 amounted to $150,225,377, an increase of 6.88 percent from the same quarter in 1987. The number of businesses filing returns increased from 91,333 to 91,711 or 0.41 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1988, the Motor Vehilce & Home Furnishings Groups showed the largest increase in computed tax with a 13.40 percent increase for each. The Utilities Group followed with a 13.12 percent increase. Six business groups reported an increase in the number of filers. The General Merchandise Group increased 4.73 percent, while the Home Furnishings (- 3.22 percent) and Apparel (- 2.82 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 87	# Bus. Mar. 88	% Change # Bus.	Computed Tax Mar. 87	Computed Tax Mar. 88	% Change Computed Tax
Nonresidents	62	82	32.26%	$ 73,145	$ 47,446	-35.13%
Utilities	2,241	2,278	1.65%	25,720,905	29,095,786	13.12%
Building Materials	2,308	2,266	-1.82%	5,807,092	6,073,423	4.59%
General Merchandise	1,566	1,640	4.73%	14,877,459	16,439,612	10.50%
Food Dealers	1,926	1,872	-2.80%	8,428,907	8,974,513	6.47%
Motor Vehicle	5,009	4,883	-2.52%	7,558,115	8,570,721	13.40%
Apparel	2,131	2,071	-2.82%	4,280,667	4,537,555	6.00%
Home Furnishings	2,765	2,676	-3.22%	4,889,397	5,544,672	13.40%
Eating and Drinking	6,964	7,029	0.93%	13,695,512	13,894,122	1.45%
Specialty Retail	14,576	14,375	-1.38%	10,460,975	11,819,676	12.99%
Services	26,788	27,075	1.07%	18,333,640	20,056,465	9.40%
Wholesale Goods*	7,695	7,711	0.21%	15,783,220	14,764,321	-6.46%
Miscellaneous	10,138	10,268	1.28%	8,596,832	8,279,273	-3.69%
Late Filers	7,164	7,485	4.48%	2,047,771	2,127,792	3.91%
TOTALS	91,333	91,711	0.41%	$140,553,637	$150,225,377	6.88%

*Part of the decrease in the Wholesale Goods Group is due to a change in the tax base. Certain farm and industrial machinery in this group were exempt as of July 1, 1987.

USE TAX
THE YEAR IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1988

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	159	1.81%	$ 1,299,043	8.37%
Building Materials	172	1.96	155,648	1.00
General Merchandise	13	0.15	328,326	2.11
Food Dealers	18	0.21	7,554	0.05
Motor Vehicle	127	1.45	188,873	1.22
Apparel	54	0.62	77,518	0.50
Home Furnishings	240	2.74	433,957	2.80
Eating and Drinking	34	0.39	11,608	0.07
Specialty Retail	806	9.20	1,159,483	7.47
Services	1,411	16.11	2,278,057	14.67
Wholesale Goods	2,619	29.89	4,014,366	25.86
Miscellaneous	2,619	29.89	5,260,981	33.89
Late Filers	489	5.58	308,818	1.99
TOTAL	8,761	100.00%	$15,524,232	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1987 and 1988

Use Tax	1987	1988	% Change
Retailers			
Number of Returns	8,412	8,761	4.15%
Computed Tax	$15,197,050	$15,524,232	2.15%
Motor Vehicle			
Number of Returns	132,673	134,602	1.45%
Computed Tax	$20,833,256	$23,426,615	12.45%
Consumers			
Number of Returns	4,761	4,765	-0.08%
Computed Tax	$ 6,447,053	$ 4,841,620	-24.90%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	82	$1,206,856	$47,446	.03
ADAIR COUNTY				
GREENFIELD*	122	$4,750,097	$189,996	.13
ADAIR	49	$1,404,625	$56,093	.04
STUART	27	$733,552	$29,341	.02
BRIDGEWATER	21	$292,992	$11,673	.01
FONTANELLE	33	$373,275	$14,931	.01
ORIENT	18	$329,475	$13,178	.01
NON-PERMIT	0	$0	$0	.00
OTHER	68	$483,664	$19,346	.01
* TOTAL COUNTY *	338	$8,367,680	$334,558	.22
ADAMS COUNTY				
CORNING*	107	$3,530,595	$141,183	.09
PRESCOTT	12	$110,342	$4,414	.00
NON-PERMIT	0	$0	$0	.00
OTHER	56	$502,596	$20,103	.01
* TOTAL COUNTY *	175	$4,143,533	$165,700	.11
ALLAMAKEE COUNTY				
WAUKON*	185	$6,652,006	$266,082	.18
LANSING	76	$1,321,475	$52,860	.04
POSTVILLE	85	$4,491,639	$179,630	.12
NEW ALBIN	33	$484,298	$19,374	.01
HARPERS FERRY	25	$203,710	$8,150	.01
NON-PERMIT	3	$4,730	$141	.00
OTHER	119	$686,887	$27,472	.02
* TOTAL COUNTY *	526	$13,844,745	$553,709	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	262	$11,011,264	$440,293	.29
CINCINNATI	10	$29,360	$1,175	.00
MORAVIA	34	$210,081	$8,377	.01
MOULTON	30	$374,636	$14,963	.01
MYSTIC	19	$58,873	$2,354	.00
NON-PERMIT	1	$1,496	$45	.00
OTHER	106	$1,273,120	$50,927	.03
* TOTAL COUNTY *	462	$12,958,830	$518,134	.34
AUDUBON COUNTY				
AUDUBON*	143	$4,611,044	$184,347	.12
EXIRA	51	$607,117	$24,270	.02
BRAYTON	11	$35,020	$1,383	.00
KIMBALLTON	23	$231,656	$9,253	.01
NON-PERMIT	1	$173,844	$5,215	.00
OTHER	63	$394,227	$15,770	.01
* TOTAL COUNTY *	292	$6,052,908	$240,238	.16
BENTON COUNTY				
BELLE PLAINE	106	$3,446,454	$137,859	.09
VINTON*	209	$8,099,394	$323,971	.22
BLAIRSTOWN	37	$584,845	$23,395	.02
SHELLSBURG	29	$413,972	$16,560	.01
VAN HORNE	34	$464,761	$18,584	.01
ATKINS	22	$348,315	$13,934	.01
GARRISON	21	$120,617	$4,827	.00
KEYSTONE	29	$1,071,864	$42,874	.03
MT AUBURN	12	$88,884	$3,557	.00
NEWHALL	33	$661,614	$26,465	.02
NORWAY	22	$627,914	$25,116	.02
URBANA	17	$187,237	$7,486	.00
WALFORD	11	$238,284	$9,533	.01
NON-PERMIT	2	$439	$13	.00
OTHER	152	$844,050	$33,761	.02
* TOTAL COUNTY *	736	$17,198,644	$687,935	.46

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,783	$120,372,853	$4,814,529	3.20
CEDAR FALLS	841	$47,821,352	$1,912,395	1.27
EVANSDALE	88	$1,453,187	$57,986	.04
ELK RUN HTS	10	$58,383	$2,335	.00
HUDSON	62	$1,595,427	$63,816	.04
LA PORTE CITY	95	$1,674,085	$66,969	.04
DUNKERTON	28	$379,737	$15,189	.01
JANESVILLE	17	$176,624	$7,068	.00
GILBERTVILLE	26	$282,846	$11,313	.01
RAYMOND	19	$201,768	$8,048	.01
NON-PERMIT	21	$192,313	$5,777	.00
OTHER	96	$871,421	$34,857	.02
* TOTAL COUNTY *	3,086	$175,079,996	$7,000,282	4.66
BOONE COUNTY				
BOONE*	413	$17,515,188	$700,606	.47
MADRID	65	$2,419,091	$96,764	.06
OGDEN	72	$1,688,929	$67,556	.04
BOXHOLM	12	$146,432	$5,857	.00
PILOT MOUND	13	$62,347	$2,494	.00
NON-PERMIT	1	$486	$15	.00
OTHER	138	$2,278,576	$91,141	.06
* TOTAL COUNTY *	714	$24,111,049	$964,433	.64
BREMER COUNTY				
WAVERLY*	290	$13,279,676	$531,123	.35
SUMNER	99	$2,635,401	$105,371	.07
TRIPOLI	57	$1,020,773	$40,826	.03
DENVER	68	$1,596,123	$63,827	.04
JANESVILLE	32	$443,266	$17,649	.01
READLYN	39	$873,629	$34,943	.02
PLAINFIELD	21	$437,022	$17,481	.01
NON-PERMIT	1	$3,026	$91	.00
OTHER	126	$932,276	$37,294	.02
* TOTAL COUNTY *	733	$21,221,192	$848,605	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	238	$11,007,733	$440,258	.29
JESUP	73	$1,773,555	$70,913	.05
FAIRBANK	43	$1,016,169	$40,650	.03
HAZLETON	34	$357,012	$14,282	.01
LAMONT	26	$287,501	$11,500	.01
WINTHROP	43	$818,343	$32,729	.02
AURORA	16	$100,174	$4,009	.00
BRANDON	20	$148,722	$5,948	.00
QUASQUETON	16	$169,085	$6,764	.00
ROWLEY	17	$54,341	$2,175	.00
NON-PERMIT	2	$2,976	$89	.00
OTHER	147	$1,330,872	$53,231	.04
* TOTAL COUNTY *	675	$17,066,483	$682,548	.45
BUENA VISTA COUNTY				
STORM LAKE*	393	$19,817,373	$792,643	.53
ALTA	71	$2,118,356	$84,735	.06
ALBERT CITY	37	$696,066	$27,841	.02
MARATHON	16	$263,787	$10,520	.01
NEWELL	44	$823,988	$32,958	.02
SIOUX RAPIDS	56	$1,346,772	$53,868	.04
LAKESIDE	10	$33,490	$1,340	.00
REMBRANDT	20	$120,697	$4,829	.00
LINN GROVE	15	$76,108	$3,043	.00
NON-PERMIT	1	$33,900	$1,017	.00
OTHER	80	$530,675	$21,226	.01
* TOTAL COUNTY *	743	$25,861,212	$1,034,020	.69

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,076,806	$43,072	.03
GREENE	64	$1,650,391	$65,995	.04
PARKERSBURG	76	$1,641,341	$65,655	.04
SHELL ROCK	60	$848,332	$33,934	.02
ALLISON*	57	$2,880,477	$115,217	.08
APLINGTON	49	$914,595	$36,582	.02
DUMONT	40	$572,645	$22,875	.02
NEW HARTFORD	26	$307,320	$12,282	.01
BRISTOW	11	$59,329	$2,372	.00
NON-PERMIT	1	$4,990	$150	.00
OTHER	138	$915,874	$36,604	.02
* TOTAL COUNTY *	582	$10,872,100	$434,738	.29
CALHOUN COUNTY				
LAKE CITY	87	$1,971,903	$78,869	.05
MANSON	78	$9,667,231	$386,691	.26
ROCKWELL CITY*	105	$3,124,153	$124,963	.08
LOHRVILLE	34	$231,390	$9,257	.01
POMEROY	38	$533,706	$21,347	.01
FARNHAMVILLE	21	$458,642	$18,344	.01
NON-PERMIT	0	$0	$0	.00
OTHER	90	$340,141	$13,600	.01
* TOTAL COUNTY *	453	$16,327,166	$653,071	.43
CARROLL COUNTY				
CARROLL*	401	$21,751,578	$870,011	.58
COON RAPIDS	68	$1,462,656	$58,503	.04
MANNING	78	$2,032,270	$81,285	.05
BREDA	41	$811,421	$32,439	.02
GLIDDEN	39	$1,430,964	$57,238	.04
ARCADIA	24	$440,638	$17,379	.01
DEDHAM	16	$311,637	$12,462	.01
HALBUR	16	$556,300	$22,252	.01
TEMPLETON	23	$489,193	$19,567	.01
NON-PERMIT	0	$0	$0	.00
OTHER	105	$853,773	$34,150	.02
* TOTAL COUNTY *	811	$30,140,430	$1,205,286	.80

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	347	$14,342,232	$573,526	.38
ANITA	61	$957,221	$38,286	.03
GRISWOLD	74	$1,246,999	$49,881	.03
LEWIS	22	$174,852	$6,992	.00
CUMBERLAND	21	$265,190	$10,605	.01
MASSENA	25	$428,113	$17,123	.01
WIOTA	11	$86,308	$3,452	.00
NON-PERMIT	0	$0	$0	.00
OTHER	95	$677,975	$27,120	.02
* TOTAL COUNTY *	656	$18,178,890	$726,985	.48
CEDAR COUNTY				
TIPTON*	167	$5,112,008	$204,481	.14
DURANT	87	$1,872,756	$74,911	.05
MECHANICSVILLE	31	$472,021	$18,880	.01
WEST BRANCH	77	$1,031,279	$41,252	.03
CLARENCE	48	$713,489	$28,532	.02
LOWDEN	51	$893,004	$35,717	.02
STANWOOD	41	$799,097	$31,961	.02
BENNETT	29	$291,325	$11,651	.01
NON-PERMIT	0	$0	$0	.00
OTHER	120	$644,724	$25,767	.02
* TOTAL COUNTY *	651	$11,829,703	$473,152	.31
CERRO GORDO COUNTY				
MASON CITY*	956	$61,774,522	$2,470,980	1.64
CLEAR LAKE	287	$10,876,582	$434,753	.29
VENTURA	31	$364,074	$14,563	.01
ROCKWELL	39	$492,075	$19,680	.01
MESERVEY	14	$99,326	$3,973	.00
PLYMOUTH	13	$158,138	$6,326	.00
SWALEDALE	13	$96,090	$3,844	.00
THORNTON	26	$202,788	$8,113	.01
NON-PERMIT	9	$27,742	$833	.00
OTHER	135	$1,393,208	$55,730	.04
* TOTAL COUNTY *	1,523	$75,484,545	$3,018,795	2.01

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	292	$11,569,941	$462,782	.31
MARCUS	66	$1,431,863	$57,242	.04
AURELIA	47	$599,754	$23,989	.02
CLEGHORN	19	$179,817	$7,194	.00
MERIDEN	10	$79,562	$3,184	.00
QUIMBY	24	$578,855	$23,156	.02
WASHTA	13	$75,291	$3,011	.00
NON-PERMIT	3	$2,598	$78	.00
OTHER	97	$494,743	$19,786	.01
* TOTAL COUNTY *	571	$15,012,424	$600,422	.40
CHICKASAW COUNTY				
NEW HAMPTON*	192	$6,769,584	$270,781	.18
NASHUA	71	$1,429,078	$57,163	.04
FREDERICKSBURG	53	$1,202,502	$48,100	.03
LAWLER	27	$598,652	$23,945	.02
ALTA VISTA	20	$217,437	$8,697	.01
IONIA	17	$166,977	$6,680	.00
NON-PERMIT	2	$1,412	$42	.00
OTHER	131	$596,823	$23,760	.02
* TOTAL COUNTY *	513	$10,982,465	$439,168	.29
CLARKE COUNTY				
OSCEOLA*	199	$8,106,940	$324,277	.22
MURRAY	30	$246,801	$9,872	.01
NON-PERMIT	0	$0	$0	.00
OTHER	70	$542,028	$21,682	.01
* TOTAL COUNTY *	299	$8,895,769	$355,831	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	482	$23,140,344	$925,225	.62
EVERLY	31	$635,022	$25,403	.02
PETERSON	34	$220,525	$8,821	.01
FOSTORIA	12	$159,313	$6,373	.00
ROYAL	24	$201,111	$8,046	.01
WEBB	14	$185,502	$7,422	.00
NON-PERMIT	5	$7,623	$228	.00
OTHER	100	$539,596	$21,583	.01
* TOTAL COUNTY *	702	$25,089,036	$1,003,101	.67
CLAYTON COUNTY				
ELKADER*	119	$4,457,833	$178,314	.12
GUTTENBERG	100	$2,477,498	$99,070	.07
MONONA	74	$1,886,271	$75,453	.05
STRAWBERRY PT	70	$1,097,265	$43,889	.03
EDGEWOOD	44	$824,180	$32,966	.02
GARNAVILLO	42	$879,284	$35,172	.02
MARQUETTE	16	$73,605	$2,944	.00
MCGREGOR	72	$716,057	$28,642	.02
FARMERSBURG	11	$163,087	$6,523	.00
LUANA	19	$188,262	$7,529	.01
VOLGA CITY	19	$154,014	$6,160	.00
NON-PERMIT	2	$1,046	$31	.00
OTHER	158	$1,039,851	$41,473	.03
* TOTAL COUNTY *	746	$13,958,253	$558,166	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	822	$48,812,041	$1,952,224	1.30
DE WITT	184	$6,664,154	$266,564	.18
CAMANCHE	82	$1,226,432	$49,054	.03
DELMAR	15	$141,194	$5,626	.00
GRAND MOUND	32	$331,572	$13,263	.01
LOST NATION	38	$387,215	$15,491	.01
WHEATLAND	33	$677,733	$27,109	.02
CALAMUS	13	$226,017	$9,042	.01
CHARLOTTE	15	$355,557	$14,220	.01
GOOSE LAKE	13	$102,154	$4,085	.00
LOW MOOR	17	$236,395	$9,457	.01
WELTON	11	$77,043	$3,048	.00
NON-PERMIT	9	$18,396	$550	.00
OTHER	186	$1,655,021	$66,195	.04
* TOTAL COUNTY *	1,470	$60,910,924	$2,435,928	1.62
CRAWFORD COUNTY				
DENISON*	292	$13,090,963	$523,617	.35
CHARTER OAK	36	$389,565	$15,583	.01
DOW CITY	21	$183,072	$7,326	.00
MANILLA	46	$883,100	$35,283	.02
SCHLESWIG	43	$562,146	$22,440	.01
VAIL	20	$146,518	$5,842	.00
DELOIT	12	$49,631	$1,980	.00
KIRON	24	$294,088	$11,762	.01
RICKETTS	12	$59,243	$2,370	.00
WESTSIDE	25	$315,191	$12,607	.01
NON-PERMIT	1	$8,608	$258	.00
OTHER	105	$986,325	$39,452	.03
* TOTAL COUNTY *	637	$16,968,450	$678,520	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	249	$10,717,334	$428,657	.29
ADEL*	109	$2,760,386	$110,415	.07
DALLAS CENTER	48	$1,006,398	$40,253	.03
DEXTER	33	$618,600	$24,744	.02
REDFIELD	33	$420,764	$16,830	.01
WAUKEE	62	$2,636,958	$105,476	.07
WOODWARD	39	$692,974	$27,699	.02
BOUTON	10	$37,112	$1,486	.00
DE SOTO	21	$400,961	$16,037	.01
GRANGER	34	$712,598	$28,502	.02
MINBURN	16	$155,948	$6,239	.00
VAN METER	24	$327,758	$13,111	.01
NON-PERMIT	0	$0	$0	.00
OTHER	192	$1,640,918	$65,626	.04
* TOTAL COUNTY *	870	$22,128,709	$885,075	.59
DAVIS COUNTY				
BLOOMFIELD*	139	$5,501,800	$220,068	.15
DRAKESVILLE	14	$54,219	$2,168	.00
PULASKI	13	$229,499	$9,180	.01
NON-PERMIT	2	$3,053	$92	.00
OTHER	130	$615,202	$24,607	.02
* TOTAL COUNTY *	298	$6,403,773	$256,115	.17
DECATUR COUNTY				
LAMONI	80	$2,018,070	$80,676	.05
LEON*	87	$2,374,034	$94,904	.06
DECATUR CITY	17	$162,433	$6,497	.00
GRAND RIVER	12	$60,778	$2,431	.00
WELDON	10	$54,496	$2,180	.00
NON-PERMIT	1	$6,996	$210	.00
OTHER	80	$317,110	$12,684	.01
* TOTAL COUNTY *	287	$4,993,917	$199,582	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	216	$10,127,403	$405,085	.27
EARLVILLE	32	$603,485	$24,138	.02
EDGEWOOD	16	$381,454	$15,259	.01
HOPKINTON	29	$758,232	$30,330	.02
COLESBURG	25	$319,921	$12,795	.01
DELHI	25	$356,635	$14,264	.01
DUNDEE	10	$127,362	$5,094	.00
GREELEY	13	$142,909	$5,716	.00
RYAN	21	$130,832	$5,234	.00
NON-PERMIT	1	$7,466	$224	.00
OTHER	154	$2,615,812	$104,627	.07
* TOTAL COUNTY *	542	$15,571,511	$622,766	.41
DES MOINES COUNTY				
BURLINGTON*	778	$51,150,328	$2,035,878	1.36
MEDIAPOLIS	74	$2,018,716	$80,748	.05
WEST BURLINGTON	159	$8,641,870	$345,678	.23
DANVILLE	36	$734,812	$29,395	.02
NON-PERMIT	3	$10,468	$313	.00
OTHER	179	$1,721,577	$68,861	.05
* TOTAL COUNTY *	1,229	$64,277,771	$2,560,873	1.70
DICKINSON COUNTY				
MILFORD	124	$2,[illegible]68,674	$98,711	.07
SPIRIT LAKE*	225	$8,682,574	$347,297	.23
ARNOLDS PARK	116	$1,053,071	$42,098	.03
LAKE PARK	50	$872,075	$34,884	.02
OKOBOJI	35	$1,286,523	$51,462	.03
TERRIL	17	$211,771	$8,471	.01
NON-PERMIT	0	$0	$0	.00
OTHER	165	$1,831,548	$73,267	.05
* TOTAL COUNTY *	732	$16,406,236	$656,190	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1968

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,625	$103,191,805	$4,127,010	2.75
CASCADE	88	$2,020,277	$80,792	.05
DYERSVILLE	156	$7,053,952	$282,161	.19
EPWORTH	35	$452,801	$18,114	.01
FARLEY	42	$807,322	$32,293	.02
BERNARD	24	$202,047	$8,080	.01
HOLY CROSS	17	$194,366	$7,774	.01
LUXEMBURG	16	$179,939	$7,198	.00
NEW VIENNA	25	$589,765	$23,590	.02
PEOSTA	18	$457,841	$18,314	.01
SHERRILL	14	$75,832	$3,035	.00
WORTHINGTON	20	$305,135	$12,206	.01
NON-PERMIT	23	$426,409	$12,793	.01
OTHER	221	$5,117,650	$204,666	.14
* TOTAL COUNTY *	2,324	$121,075,191	$4,838,026	3.22
EMMET COUNTY				
ESTHERVILLE*	259	$11,855,131	$474,170	.32
ARMSTRONG	73	$1,375,271	$55,010	.04
RINGSTED	26	$429,358	$17,173	.01
WALLINGFORD	15	$91,306	$3,639	.00
NON-PERMIT	3	$18,512	$555	.00
OTHER	68	$430,707	$17,226	.01
* TOTAL COUNTY *	444	$14,200,285	$567,773	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	259	$11,061,957	$442,459	.29
FAYETTE	55	$589,483	$23,580	.02
WEST UNION*	121	$4,936,071	$197,439	.13
ARLINGTON	22	$484,835	$19,394	.01
CLERMONT	32	$717,892	$28,716	.02
ELGIN	31	$543,585	$21,741	.01
HAWKEYE	29	$436,395	$17,456	.01
MAYNARD	17	$472,515	$18,901	.01
ST LUCAS	14	$251,073	$10,043	.01
WADENA	12	$46,826	$1,873	.00
WAUCOMA	19	$266,084	$10,644	.01
WESTGATE	10	$62,332	$2,495	.00
NON-PERMIT	2	$690	$21	.00
OTHER	160	$2,387,141	$95,483	.06
* TOTAL COUNTY *	783	$22,256,879	$890,244	.59
FLOYD COUNTY				
CHARLES CITY*	313	$13,903,975	$556,112	.37
NORA SPRINGS	55	$1,009,400	$40,377	.03
ROCKFORD	43	$696,189	$27,830	.02
FLOYD	16	$311,930	$12,478	.01
MARBLE ROCK	23	$261,940	$10,479	.01
RUDD	25	$249,438	$9,978	.01
NON-PERMIT	2	$22,561	$676	.00
OTHER	123	$779,137	$31,165	.02
* TOTAL COUNTY *	600	$17,234,570	$689,095	.46
FRANKLIN COUNTY				
HAMPTON*	205	$8,662,459	$346,441	.23
ACKLEY	11	$130,314	$5,212	.00
SHEFFIELD	52	$882,206	$35,284	.02
ALEXANDER	11	$88,557	$3,542	.00
COULTER	14	$231,825	$9,273	.01
GENEVA	12	$80,974	$3,238	.00
LATIMER	26	$1,130,524	$45,223	.03
NON-PERMIT	2	$3,973	$119	.00
OTHER	95	$524,951	$20,994	.01
* TOTAL COUNTY *	428	$11,735,783	$469,326	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
FREMONT COUNTY				
HAMBURG	67	$1,271,221	$50,849	.03
SIDNEY*	56	$1,025,037	$41,004	.03
TABOR	41	$728,057	$29,124	.02
FARRAGUT	22	$139,984	$5,561	.00
RANDOLPH	11	$53,391	$2,134	.00
RIVERTON	16	$122,447	$4,898	.00
NON-PERMIT	1	$568	$17	.00
OTHER	95	$2,939,423	$117,578	.08
* TOTAL COUNTY *	309	$6,280,128	$251,165	.17
GREENE COUNTY				
JEFFERSON*	211	$8,514,213	$340,571	.23
CHURDAN	26	$221,973	$8,879	.01
GRAND JCT	44	$719,871	$28,795	.02
SCRANTON	32	$455,389	$18,200	.01
PATON	20	$188,975	$7,557	.01
RIPPEY	17	$121,607	$4,863	.00
NON-PERMIT	0	$0	$0	.00
OTHER	52	$155,860	$6,233	.00
* TOTAL COUNTY *	402	$10,377,888	$415,098	.28
GRUNDY COUNTY				
GRUNDY CENTER*	118	$4,337,551	$173,491	.12
REINBECK	75	$1,686,857	$67,475	.04
CONRAD	52	$1,022,759	$40,903	.03
DIKE	37	$736,124	$29,445	.02
WELLSBURG	42	$539,343	$21,571	.01
BEAMAN	13	$242,932	$9,718	.01
HOLLAND	14	$118,602	$4,744	.00
NON-PERMIT	1	$44	$1	.00
OTHER	82	$521,255	$20,857	.01
* TOTAL COUNTY *	434	$9,205,467	$368,205	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	91	$3,707,924	$148,307	.10
PANORA	68	$1,739,016	$69,562	.05
STUART	54	$1,181,069	$47,239	.03
BAYARD	25	$387,284	$15,493	.01
CASEY	28	$288,660	$11,485	.01
BAGLEY	17	$127,835	$5,113	.00
MENLO	16	$222,871	$8,912	.01
YALE	15	$194,379	$7,773	.01
NON-PERMIT	1	$904	$27	.00
OTHER	75	$380,692	$15,226	.01
* TOTAL COUNTY *	390	$8,230,634	$329,137	.22
HAMILTON COUNTY				
WEBSTER CITY*	292	$11,444,679	$457,790	.30
JEWELL	55	$1,651,031	$66,042	.04
STRATFORD	38	$760,805	$30,433	.02
WILLIAMS	34	$933,332	$37,334	.02
BLAIRSBURG	14	$212,033	$8,480	.01
ELLSWORTH	27	$639,946	$25,597	.02
KAMRAR	12	$75,352	$3,015	.00
STANHOPE	22	$279,018	$11,162	.01
NON-PERMIT	1	$22,227	$667	.00
OTHER	91	$881,119	$35,235	.02
* TOTAL COUNTY *	586	$16,899,542	$675,755	.45
HANCOCK COUNTY				
BRITT	97	$3,197,128	$127,886	.09
GARNER*	112	$5,164,027	$206,549	.14
KANAWHA	36	$684,414	$27,375	.02
KLEMME	29	$432,947	$17,319	.01
CORWITH	16	$242,487	$9,699	.01
CRYSTAL LAKE	11	$120,304	$4,812	.00
WODEN	15	$162,158	$6,487	.00
FOREST CITY	12	$394,987	$15,800	.01
NON-PERMIT	0	$0	$0	.00
OTHER	98	$597,249	$23,891	.02
* TOTAL COUNTY *	426	$10,995,701	$439,813	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	293	$12,435,090	$497,318	.33
ACKLEY	79	$1,484,088	$59,365	.04
ELDORA*	140	$4,477,286	$179,096	.12
ALDEN	31	$342,629	$13,704	.01
HUBBARD	49	$808,260	$32,330	.02
RADCLIFFE	31	$513,541	$20,539	.01
STEAMBOAT ROCK	19	$174,721	$6,988	.00
UNION	34	$571,276	$22,855	.02
NON-PERMIT	2	$3,869	$116	.00
OTHER	165	$2,382,312	$95,286	.06
* TOTAL COUNTY *	843	$23,193,072	$927,597	.62
HARRISON COUNTY				
DUNLAP	61	$1,064,664	$42,586	.03
LOGAN*	58	$1,156,584	$46,263	.03
MISSOURI VALLEY	127	$4,177,052	$167,075	.11
WOODBINE	59	$1,143,694	$45,730	.03
MAGNOLIA	13	$46,045	$1,842	.00
MONDAMIN	24	$274,851	$10,993	.01
PERSIA	23	$91,807	$3,674	.00
PISGAH	21	$161,049	$6,442	.00
NON-PERMIT	1	$6,643	$199	.00
OTHER	92	$1,692,689	$67,703	.05
* TOTAL COUNTY *	479	$9,815,078	$392,507	.26
HENRY COUNTY				
MT PLEASANT*	258	$18,346,351	$733,853	.49
NEW LONDON	51	$906,367	$36,257	.02
WAYLAND	39	$686,779	$27,472	.02
WINFIELD	52	$873,915	$34,957	.02
MT UNION	10	$154,828	$6,192	.00
OLDS	15	$212,703	$8,508	.01
SALEM	15	$78,615	$3,145	.00
NON-PERMIT	3	$161,242	$4,837	.00
OTHER	139	$1,928,138	$77,121	.05
* TOTAL COUNTY *	582	$23,348,938	$932,342	.62

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	186	$6,953,832	$278,152	.19
ELMA	33	$331,133	$13,246	.01
LIME SPRINGS	27	$368,163	$14,727	.01
RICEVILLE	18	$282,731	$11,308	.01
CHESTER	20	$250,911	$10,037	.01
PROTIVIN	24	$372,433	$14,899	.01
NON-PERMIT	0	$0	$0	.00
OTHER	82	$533,955	$21,341	.01
* TOTAL COUNTY *	390	$9,093,158	$363,710	.24
HUMBOLDT COUNTY				
HUMBOLDT	213	$10,653,978	$426,109	.28
DAKOTA CITY*	32	$268,526	$10,741	.01
GILMORE CITY	13	$130,274	$5,211	.00
LIVERMORE	23	$310,051	$12,396	.01
BODE	20	$249,272	$9,971	.01
RENWICK	19	$459,194	$18,367	.01
NON-PERMIT	1	$375	$11	.00
OTHER	96	$452,177	$18,088	.01
* TOTAL COUNTY *	417	$12,523,847	$500,894	.33
IDA COUNTY				
HOLSTEIN	78	$1,681,309	$67,247	.04
IDA GROVE*	138	$6,738,524	$269,539	.18
BATTLE CREEK	35	$616,031	$24,642	.02
ARTHUR	14	$107,085	$4,283	.00
GALVA	15	$154,565	$6,177	.00
NON-PERMIT	1	$1,459	$44	.00
OTHER	42	$87,720	$3,508	.00
* TOTAL COUNTY *	323	$9,386,693	$375,440	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	95	$3,390,637	$135,623	.09
NORTH ENGLISH	45	$538,948	$21,560	.01
WILLIAMSBURG	115	$5,097,297	$203,891	.14
VICTOR	52	$845,201	$33,809	.02
LADORA	13	$35,712	$1,429	.00
MILLERSBURG	11	$173,998	$6,961	.00
PARNELL	11	$77,027	$3,082	.00
NON-PERMIT	2	$5,661	$170	.00
OTHER	232	$4,583,819	$183,354	.12
* TOTAL COUNTY *	576	$14,748,300	$589,879	.39
JACKSON COUNTY				
MAQUOKETA*	285	$10,101,984	$403,998	.27
BELLEVUE	102	$2,148,279	$85,759	.06
PRESTON	52	$1,201,231	$48,039	.03
SABULA	29	$419,194	$16,768	.01
ANDREW	15	$162,919	$6,515	.00
BALDWIN	11	$79,880	$3,196	.00
LA MOTTE	19	$274,502	$10,930	.01
MILES	20	$558,005	$22,319	.01
SPRINGBROOK	10	$97,386	$3,897	.00
NON-PERMIT	4	$6,079	$183	.00
OTHER	178	$1,395,652	$55,824	.04
* TOTAL COUNTY *	725	$16,445,111	$657,428	.44
JASPER COUNTY				
NEWTON*	501	$26,940,102	$1,077,559	.72
COLFAX	66	$2,590,983	$103,639	.07
MONROE	73	$1,444,186	$57,704	.04
BAXTER	36	$522,748	$20,900	.01
KELLOGG	27	$333,322	$13,334	.01
PRAIRIE CITY	44	$1,981,238	$78,868	.05
LYNNVILLE	25	$376,604	$15,064	.01
MINGO	16	$97,173	$3,887	.00
SULLY	42	$1,640,034	$65,599	.04
NON-PERMIT	1	$990	$30	.00
OTHER	207	$2,295,061	$91,797	.06
* TOTAL COUNTY *	1,038	$38,222,441	$1,528,381	1.02

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	391	$18,311,230	$732,341	.49
BATAVIA	21	$194,319	$7,774	.01
LIBERTYVILLE	13	$235,550	$9,420	.01
LOCKRIDGE	10	$71,717	$2,868	.00
PACKWOOD	17	$108,008	$4,321	.00
NON-PERMIT	4	$7,857	$234	.00
OTHER	115	$927,991	$37,106	.02
* TOTAL COUNTY *	571	$19,856,672	$794,064	.53
JOHNSON COUNTY				
IOWA CITY*	1,170	$95,260,208	$3,810,044	2.54
CORALVILLE	263	$19,216,927	$768,473	.51
LONE TREE	38	$409,058	$16,360	.01
OXFORD	31	$337,545	$13,503	.01
SOLON	53	$900,437	$36,018	.02
HILLS	16	$579,833	$23,194	.02
NORTH LIBERTY	45	$842,100	$33,682	.02
SWISHER	26	$398,541	$15,915	.01
TIFFIN	13	$403,266	$16,130	.01
NON-PERMIT	16	$92,481	$2,776	.00
OTHER	259	$3,091,575	$123,657	.08
* TOTAL COUNTY *	1,930	$121,531,971	$4,859,752	3.23
JONES COUNTY				
ANAMOSA*	144	$9,825,412	$393,013	.26
MONTICELLO	199	$7,425,922	$297,034	.20
OLIN	42	$336,933	$13,473	.01
OXFORD JCT	30	$258,416	$10,337	.01
WYOMING	40	$654,521	$26,120	.02
ONSLOW	19	$133,594	$5,346	.00
NON-PERMIT	2	$3,692	$111	.00
OTHER	219	$2,306,718	$92,258	.06
* TOTAL COUNTY *	695	$20,945,208	$837,692	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	45	$577,636	$23,108	.02
SIGOURNEY*	98	$4,237,875	$169,481	.11
DELTA	11	$51,982	$2,080	.00
HEDRICK	43	$300,919	$11,960	.01
RICHLAND	31	$563,662	$22,543	.02
WHAT CHEER	33	$430,929	$17,238	.01
HARPER	10	$81,685	$3,267	.00
KESWICK	14	$338,031	$13,520	.01
OLLIE	11	$75,320	$3,014	.00
SOUTH ENGLISH	12	$153,755	$6,149	.00
NON-PERMIT	2	$511	$15	.00
OTHER	134	$1,209,399	$48,377	.03
* TOTAL COUNTY *	444	$8,021,704	$320,752	.21
KOSSUTH COUNTY				
ALGONA*	299	$12,383,112	$495,183	.33
BANCROFT	52	$1,324,730	$52,988	.04
BURT	18	$405,547	$16,222	.01
LU VERNE	15	$138,001	$5,519	.00
SWEA CITY	45	$551,089	$22,043	.01
TITONKA	35	$649,507	$25,980	.02
WESLEY	24	$737,724	$29,509	.02
WHITTEMORE	30	$597,717	$23,910	.02
FENTON	20	$299,710	$11,987	.01
LAKOTA	17	$148,039	$5,922	.00
LEDYARD	16	$150,830	$5,997	.00
LONE ROCK	12	$145,883	$5,836	.00
NON-PERMIT	0	$0	$0	.00
OTHER	152	$960,490	$38,417	.03
* TOTAL COUNTY *	735	$18,492,379	$739,513	.49

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	342	$18,191,794	$727,518	.48
KEOKUK	447	$24,169,005	$966,529	.64
DONNELLSON	56	$1,097,291	$43,867	.03
MONTROSE	27	$225,651	$9,027	.01
WEST POINT	50	$824,223	$32,961	.02
ST PAUL	13	$637,823	$25,513	.02
HOUGHTON	11	$411,546	$16,458	.01
NON-PERMIT	5	$2,333	$70	.00
OTHER	259	$3,259,214	$130,351	.09
* TOTAL COUNTY *	1,210	$48,818,880	$1,952,294	1.30
LINN COUNTY				
CEDAR RAPIDS*	3,116	$257,250,801	$10,289,544	6.85
MARION	507	$28,348,486	$1,133,896	.75
CENTER POINT	53	$1,098,181	$43,925	.03
CENTRAL CITY	65	$405,544	$16,224	.01
HIAWATHA	98	$3,005,619	$120,223	.08
LISBON	63	$843,405	$33,736	.02
MT VERNON	108	$4,778,314	$191,106	.13
COGGON	30	$271,962	$10,878	.01
FAIRFAX	36	$424,938	$17,001	.01
SPRINGVILLE	43	$481,643	$19,227	.01
WALKER	37	$515,430	$20,618	.01
ALBURNETTE	28	$278,809	$11,152	.01
ELY	33	$393,463	$15,738	.01
PALO	25	$529,744	$21,190	.01
PRAIRIEBURG	10	$93,706	$3,748	.00
NON-PERMIT	57	$381,688	$11,522	.01
OTHER	227	$3,763,771	$150,549	.10
* TOTAL COUNTY *	4,536	$302,865,504	$12,110,277	8.06

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	81	$1,715,286	$68,614	.05
WAPELLO*	93	$2,303,882	$92,141	.06
MORNING SUN	35	$735,893	$29,434	.02
GRANDVIEW	11	$139,904	$5,596	.00
OAKVILLE	19	$160,674	$6,427	.00
NON-PERMIT	0	$0	$0	.00
OTHER	87	$1,091,141	$43,647	.03
* TOTAL COUNTY *	326	$6,146,780	$245,859	.16
LUCAS COUNTY				
CHARITON*	204	$10,845,765	$433,780	.29
RUSSELL	15	$196,259	$7,839	.01
LUCAS	13	$45,074	$1,804	.00
NON-PERMIT	5	$3,893	$116	.00
OTHER	73	$752,664	$30,110	.02
* TOTAL COUNTY *	310	$11,843,655	$473,649	.32
LYON COUNTY				
ROCK RAPIDS*	105	$4,042,977	$161,681	.11
GEORGE	58	$1,274,760	$50,993	.03
DOON	34	$442,864	$17,713	.01
INWOOD	38	$905,282	$36,212	.02
LARCHWOOD	36	$473,296	$18,931	.01
LITTLE ROCK	15	$159,944	$6,397	.00
LESTER	17	$328,211	$13,129	.01
NON-PERMIT	0	$0	$0	.00
OTHER	108	$596,822	$23,866	.02
* TOTAL COUNTY *	411	$8,224,156	$328,922	.22
MADISON COUNTY				
WINTERSET*	159	$5,794,771	$231,775	.15
EARLHAM	41	$658,233	$26,329	.02
ST CHARLES	21	$399,638	$15,984	.01
TRURO	18	$120,255	$4,810	.00
NON-PERMIT	2	$2,113	$64	.00
OTHER	110	$737,619	$29,502	.02
* TOTAL COUNTY *	351	$7,712,629	$308,464	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	453	$23,959,271	$958,270	.64
NEW SHARON	61	$682,542	$27,287	.02
BARNES CITY	12	$64,359	$2,574	.00
FREMONT	28	$189,475	$7,576	.01
LEIGHTON	10	$74,537	$2,981	.00
NON-PERMIT	0	$0	$0	.00
OTHER	183	$1,270,068	$50,803	.03
* TOTAL COUNTY *	747	$26,240,252	$1,049,491	.70
MARION COUNTY				
KNOXVILLE*	237	$12,501,151	$499,920	.33
PELLA	268	$13,417,592	$536,698	.36
PLEASANTVILLE	53	$834,610	$33,371	.02
BUSSEY	16	$147,519	$5,901	.00
MELCHER	32	$302,203	$12,089	.01
NON-PERMIT	2	$455	$13	.00
OTHER	202	$2,890,780	$115,622	.08
* TOTAL COUNTY *	810	$30,094,310	$1,203,614	.80
MARSHALL COUNTY				
MARSHALLTOWN*	799	$47,041,888	$1,881,667	1.25
STATE CENTER	62	$731,493	$29,260	.02
ALBION	18	$331,155	$13,247	.01
GILMAN	27	$387,169	$15,487	.01
MELBOURNE	22	$221,290	$8,852	.01
LAUREL	17	$214,716	$8,588	.01
LE GRAND	24	$331,815	$13,273	.01
LISCOMB	11	$77,680	$3,107	.00
RHODES	13	$57,745	$2,311	.00
NON-PERMIT	1	$2,935	$88	.00
OTHER	131	$1,629,999	$65,187	.04
* TOTAL COUNTY *	1,125	$51,027,885	$2,041,067	1.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	134	$6,094,054	$243,737	.16
MALVERN	43	$798,880	$31,955	.02
EMERSON	31	$393,235	$15,728	.01
HENDERSON	11	$39,650	$1,588	.00
NON-PERMIT	1	$2,878	$86	.00
OTHER	104	$789,245	$31,574	.02
* TOTAL COUNTY *	324	$8,117,942	$324,668	.22
MITCHELL COUNTY				
OSAGE*	158	$4,717,454	$188,609	.13
ST ANSGAR	56	$2,779,850	$111,121	.07
RICEVILLE	35	$544,535	$21,782	.01
STACYVILLE	34	$575,499	$23,022	.02
NON-PERMIT	1	$52	$2	.00
OTHER	117	$1,001,824	$40,075	.03
* TOTAL COUNTY *	401	$9,619,214	$384,611	.26
MONONA COUNTY				
ONAWA*	147	$4,867,911	$194,714	.13
MAPLETON	86	$2,031,867	$81,273	.05
UTE	29	$184,040	$7,360	.00
WHITING	30	$234,397	$9,375	.01
BLENCOE	16	$143,218	$5,712	.00
CASTANA	12	$54,954	$2,198	.00
MOORHEAD	19	$170,319	$6,809	.00
SOLDIER	17	$124,370	$4,976	.00
NON-PERMIT	1	$1,138	$34	.00
OTHER	66	$518,304	$20,729	.01
* TOTAL COUNTY *	423	$8,330,518	$333,180	.22
MONROE COUNTY				
ALBIA*	152	$5,660,347	$226,414	.15
LOVILIA	26	$206,926	$8,277	.01
MELROSE	10	$36,279	$1,451	.00
NON-PERMIT	0	$0	$0	.00
OTHER	65	$918,678	$36,748	.02
* TOTAL COUNTY *	253	$6,822,230	$272,890	.18

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	270	$14,892,455	$595,571	.40
VILLISCA	56	$868,423	$34,623	.02
STANTON	35	$861,937	$34,455	.02
ELLIOTT	21	$155,171	$6,207	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$498,198	$19,927	.01
* TOTAL COUNTY *	455	$17,276,184	$690,783	.46
MUSCATINE COUNTY				
MUSCATINE*	654	$33,949,390	$1,357,706	.90
WEST LIBERTY	95	$2,341,334	$93,616	.06
WILTON	109	$7,282,248	$291,288	.19
ATALISSA	14	$89,949	$3,596	.00
CONESVILLE	11	$47,860	$1,915	.00
NICHOLS	12	$444,602	$17,784	.01
NON-PERMIT	3	$796	$25	.00
OTHER	165	$1,979,584	$79,186	.05
* TOTAL COUNTY *	1,063	$46,135,763	$1,845,116	1.23
OBRIEN COUNTY				
SHELDON	239	$11,936,104	$477,410	.32
HARTLEY	89	$1,622,533	$64,904	.04
PAULLINA	68	$1,212,746	$48,510	.03
PRIMGHAR*	55	$1,529,578	$61,125	.04
SANBORN	57	$1,166,502	$46,660	.03
SUTHERLAND	42	$442,834	$17,704	.01
ARCHER	11	$82,792	$3,313	.00
NON-PERMIT	3	$19,150	$574	.00
OTHER	97	$690,210	$27,609	.02
* TOTAL COUNTY *	661	$18,702,449	$747,809	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	132	$4,260,063	$170,403	.11
ASHTON	22	$313,762	$12,551	.01
OCHEYEDAN	33	$409,066	$16,362	.01
MELVIN	18	$438,712	$17,549	.01
NON-PERMIT	0	$0	$0	.00
OTHER	63	$441,403	$17,657	.01
* TOTAL COUNTY *	268	$5,863,006	$234,522	.15
PAGE COUNTY				
CLARINDA*	211	$8,143,930	$325,704	.22
SHENANDOAH	281	$8,396,457	$335,855	.22
ESSEX	34	$330,161	$13,207	.01
BRADDYVILLE	12	$123,831	$4,954	.00
COIN	12	$94,910	$3,796	.00
COLLEGE SPRINGS	12	$45,758	$1,831	.00
NON-PERMIT	2	$6,104	$184	.00
OTHER	88	$665,717	$26,627	.02
* TOTAL COUNTY *	652	$17,806,868	$712,158	.47
PALO ALTO COUNTY				
EMMETSBURG*	160	$4,531,502	$181,217	.12
GRAETTINGER	45	$573,377	$22,939	.02
RUTHVEN	31	$579,738	$23,189	.02
WEST BEND	48	$1,561,987	$62,359	.04
AYRSHIRE	10	$45,746	$1,829	.00
MALLARD	21	$186,344	$7,454	.00
NON-PERMIT	2	$10,543	$316	.00
OTHER	58	$500,268	$20,009	.01
* TOTAL COUNTY *	375	$7,989,505	$319,312	.21

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	325	$15,156,320	$606,177	.40
AKRON	62	$1,651,296	$66,049	.04
KINGSLEY	79	$1,406,687	$56,264	.04
REMSEN	82	$1,888,976	$75,549	.05
MERRILL	34	$586,508	$23,463	.02
BRUNSVILLE	10	$69,409	$2,776	.00
HINTON	23	$449,176	$17,967	.01
OYENS	12	$43,740	$1,748	.00
NON-PERMIT	4	$20,947	$628	.00
OTHER	122	$1,011,524	$40,444	.03
* TOTAL COUNTY *	753	$22,284,583	$891,065	.59
POCAHONTAS COUNTY				
FONDA	39	$411,224	$16,449	.01
LAURENS	92	$1,765,033	$70,602	.05
POCAHONTAS*	129	$3,313,831	$132,542	.09
GILMORE CITY	15	$303,299	$12,129	.01
ROLFE	44	$1,049,533	$41,971	.03
HAVELOCK	11	$151,335	$6,054	.00
PALMER	22	$255,635	$10,224	.01
VARINA	10	$43,941	$1,757	.00
NON-PERMIT	2	$2,659	$80	.00
OTHER	82	$178,922	$7,159	.00
* TOTAL COUNTY *	446	$7,475,412	$298,967	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	6,129	$651,079,932	$26,041,937	17.34
WEST DES MOINES	898	$70,506,080	$2,820,174	1.88
URBANDALE	208	$11,317,736	$452,663	.30
ALTOONA	153	$7,519,633	$300,760	.20
ANKENY	406	$17,723,731	$708,922	.47
CLIVE	54	$4,025,906	$161,039	.11
GRIMES	68	$2,144,529	$85,769	.06
MITCHELLVILLE	33	$331,551	$13,263	.01
POLK CITY	46	$728,210	$29,127	.02
BONDURANT	46	$470,961	$18,836	.01
ELKHART	15	$513,967	$20,558	.01
PLEASANT HILL	12	$879,931	$35,197	.02
RUNNELLS	34	$600,119	$24,005	.02
JOHNSTON	125	$4,151,285	$165,962	.11
ALLEMAN	11	$333,824	$13,353	.01
NON-PERMIT	81	$735,962	$22,188	.01
OTHER	100	$1,618,573	$64,735	.04
* TOTAL COUNTY *	8,419	$774,681,930	$30,978,488	20.62
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,184	$76,898,289	$3,075,904	2.05
AVOCA	77	$4,333,240	$173,328	.12
CARTER LAKE	50	$1,312,543	$52,503	.03
OAKLAND	64	$1,418,035	$56,692	.04
CARSON	27	$244,246	$9,771	.01
NEOLA	38	$622,387	$24,893	.02
WALNUT	47	$591,581	$23,660	.02
CRESCENT	23	$500,204	$20,009	.01
HANCOCK	15	$130,790	$5,231	.00
MACEDONIA	14	$387,646	$15,503	.01
MINDEN	27	$498,094	$19,923	.01
TREYNOR	30	$552,304	$22,092	.01
UNDERWOOD	28	$445,589	$17,825	.01
NON-PERMIT	15	$230,458	$6,956	.00
OTHER	255	$9,614,880	$384,575	.26
* TOTAL COUNTY *	1,894	$97,780,286	$3,908,865	2.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK COUNTY				
GRINNELL	278	$21,386,091	$855,309	.57
BROOKLYN	73	$3,562,906	$142,511	.09
MONTEZUMA*	109	$2,236,739	$89,471	.06
VICTOR	11	$474,945	$18,996	.01
DEEP RIVER	14	$154,529	$6,180	.00
MALCOM	16	$306,494	$12,260	.01
NON-PERMIT	0	$0	$0	.00
OTHER	128	$1,172,961	$46,917	.03
* TOTAL COUNTY *	629	$29,294,665	$1,171,644	.73
RINGGOLD COUNTY				
MOUNT AYR*	99	$3,447,128	$137,884	.09
DIAGONAL	17	$179,515	$7,182	.00
KELLERTON	14	$138,533	$5,540	.00
TINGLEY	10	$94,784	$3,791	.00
NON-PERMIT	0	$0	$0	.00
OTHER	63	$306,951	$12,280	.01
* TOTAL COUNTY *	203	$4,166,911	$166,677	.11
SAC COUNTY				
SAC CITY*	132	$3,646,419	$145,861	.10
LAKE VIEW	71	$1,267,546	$50,683	.03
ODEBOLT	50	$865,708	$34,625	.02
EARLY	21	$345,119	$13,802	.01
SCHALLER	40	$701,467	$28,059	.02
WALL LAKE	45	$973,111	$38,926	.03
AUBURN	19	$206,885	$8,274	.01
LYTTON	18	$154,132	$6,167	.00
NON-PERMIT	0	$0	$0	.00
OTHER	95	$1,078,517	$43,130	.03
* TOTAL COUNTY *	491	$9,238,904	$369,527	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,457	$187,841,529	$7,511,762	5.00
BETTENDORF	636	$48,979,400	$1,959,124	1.30
BUFFALO	27	$400,580	$16,023	.01
LE CLAIRE	83	$755,530	$30,223	.02
BLUE GRASS	54	$621,765	$24,865	.02
ELDRIDGE	116	$4,122,397	$164,892	.11
PRINCETON	32	$520,449	$20,815	.01
WALCOTT	65	$3,463,450	$138,539	.09
DIXON	17	$145,916	$5,836	.00
DONAHUE	18	$204,253	$8,169	.01
LONG GROVE	18	$99,079	$3,963	.00
MCCAUSLAND	18	$142,058	$5,683	.00
NEW LIBERTY	12	$45,572	$1,818	.00
RIVERDALE	11	$263,308	$10,533	.01
NON-PERMIT	35	$233,666	$7,010	.00
OTHER	210	$3,065,082	$122,597	.03
* TOTAL COUNTY *	3,809	$250,904,034	$10,031,852	6.68
SHELBY COUNTY				
HARLAN*	252	$10,238,288	$409,515	.27
ELK HORN	35	$407,008	$16,284	.01
SHELBY	31	$335,362	$13,412	.01
DEFIANCE	23	$217,225	$8,689	.01
EARLING	30	$254,906	$10,196	.01
IRWIN	32	$419,009	$16,754	.01
PANAMA	19	$151,205	$6,049	.01
PORTSMOUTH	13	$191,066	$7,641	.00
WESTPHALIA	12	$72,707	$2,897	.01
NON-PERMIT	2	$650	$20	.00
OTHER	89	$672,085	$26,879	.02
* TOTAL COUNTY *	538	$12,959,511	$518,336	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	125	$2,967,778	$118,639	.08
ALTON	47	$973,275	$38,930	.03
HULL	75	$1,243,443	$49,740	.03
ORANGE CITY*	147	$5,643,237	$225,621	.15
ROCK VALLEY	134	$3,711,571	$148,339	.10
SIOUX CENTER	228	$7,874,766	$314,988	.21
BOYDEN	34	$498,539	$19,911	.01
HOSPERS	44	$975,266	$39,004	.03
IRETON	39	$1,037,414	$41,495	.03
GRANVILLE	19	$173,174	$6,930	.00
MAURICE	12	$74,534	$2,980	.00
NON-PERMIT	6	$51,861	$1,556	.00
OTHER	178	$1,869,802	$74,795	.05
* TOTAL COUNTY *	1,088	$27,094,660	$1,082,928	.72
STORY COUNTY				
AMES	965	$69,469,030	$2,778,769	1.85
NEVADA*	205	$7,087,107	$283,375	.19
STORY CITY	121	$3,468,720	$138,753	.09
CAMBRIDGE	16	$139,669	$5,589	.00
COLO	31	$415,197	$16,608	.01
MAXWELL	32	$279,050	$11,162	.01
ROLAND	36	$441,761	$17,671	.01
SLATER	41	$772,141	$30,882	.02
ZEARING	34	$534,061	$21,362	.01
COLLINS	14	$175,492	$7,018	.00
GILBERT	26	$252,401	$10,095	.01
HUXLEY	59	$1,258,401	$50,332	.03
MCCALLSBURG	13	$77,455	$3,098	.00
NON-PERMIT	11	$200,713	$6,021	.00
OTHER	195	$2,260,424	$90,420	.06
* TOTAL COUNTY *	1,799	$86,831,622	$3,471,155	2.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	118	$2,708,041	$108,297	.07
DYSART	56	$858,844	$34,348	.02
TOLEDO*	100	$5,583,661	$223,282	.15
TRAER	70	$1,716,778	$68,671	.05
GARWIN	25	$145,691	$5,827	.00
GLADBROOK	50	$1,411,248	$56,452	.04
CHELSEA	28	$296,203	$11,848	.01
CLUTIER	13	$97,551	$3,902	.00
ELBERON	11	$78,632	$3,144	.00
MONTOUR	12	$172,122	$6,885	.00
NON-PERMIT	1	$5,086	$153	.00
OTHER	117	$634,265	$25,373	.02
* TOTAL COUNTY *	601	$13,708,122	$548,182	.36
TAYLOR COUNTY				
BEDFORD*	96	$1,398,959	$55,955	.04
LENOX	71	$1,598,791	$63,869	.04
CLEARFIELD	30	$234,526	$9,382	.01
NEW MARKET	17	$85,558	$3,422	.00
BLOCKTON	18	$165,087	$6,604	.00
NON-PERMIT	0	$0	$0	.00
OTHER	56	$164,600	$6,585	.00
* TOTAL COUNTY *	288	$3,647,521	$145,817	.10
UNION COUNTY				
CRESTON*	290	$12,353,719	$494,144	.33
AFTON	34	$609,532	$24,380	.02
LORIMOR	17	$185,556	$7,423	.00
NON-PERMIT	0	$0	$0	.00
OTHER	65	$479,530	$19,183	.01
* TOTAL COUNTY *	406	$13,628,337	$545,130	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	61	$1,034,331	$41,371	.03
BONAPARTE	22	$288,591	$11,541	.01
FARMINGTON	49	$468,998	$18,763	.01
MILTON	20	$160,823	$6,430	.00
BIRMINGHAM	22	$148,133	$5,925	.00
CANTRIL	20	$131,553	$5,263	.00
STOCKPORT	20	$304,387	$12,157	.01
NON-PERMIT	0	$0	$0	.00
OTHER	112	$511,042	$20,438	.01
* TOTAL COUNTY *	326	$3,047,858	$121,888	.08
WAPELLO COUNTY				
OTTUMWA*	775	$37,801,364	$1,511,916	1.01
ELDON	47	$460,902	$18,363	.01
EDDYVILLE	34	$452,986	$18,119	.01
AGENCY	32	$255,881	$10,237	.01
BLAKESBURG	16	$117,958	$4,716	.00
NON-PERMIT	8	$35,870	$1,077	.00
OTHER	148	$952,646	$38,088	.03
* TOTAL COUNTY *	1,060	$40,077,607	$1,602,516	1.07
WARREN COUNTY				
INDIANOLA*	332	$11,517,534	$460,652	.31
CARLISLE	86	$1,677,359	$67,093	.04
NORWALK	77	$1,393,014	$55,719	.04
MILO	18	$129,809	$5,192	.00
CUMMING	14	$57,769	$2,310	.00
HARTFORD	13	$77,541	$3,101	.00
LACONA	25	$235,771	$9,431	.01
MARTENSDALE	16	$233,351	$9,332	.01
NEW VIRGINIA	20	$174,551	$6,981	.00
NON-PERMIT	5	$22,632	$691	.00
OTHER	176	$1,454,943	$58,202	.04
* TOTAL COUNTY *	782	$16,974,274	$678,704	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	303	$14,519,533	$580,779	.39
KALONA	125	$2,632,374	$105,296	.07
BRIGHTON	38	$526,220	$21,046	.01
RIVERSIDE	32	$407,770	$16,314	.01
WELLMAN	59	$1,774,424	$70,978	.05
AINSWORTH	21	$254,997	$10,197	.01
CRAWFORDSVILLE	16	$139,762	$5,589	.00
WEST CHESTER	13	$42,102	$1,684	.00
NON-PERMIT	0	$0	$0	.00
OTHER	162	$1,990,018	$79,597	.05
* TOTAL COUNTY *	769	$22,287,200	$891,480	.59
WAYNE COUNTY				
CORYDON*	108	$2,288,838	$91,560	.06
SEYMOUR	33	$299,603	$11,961	.01
ALLERTON	31	$279,465	$11,178	.01
HUMESTON	44	$642,749	$25,713	.02
LINEVILLE	17	$140,117	$5,605	.00
NON-PERMIT	2	$4,013	$121	.00
OTHER	76	$509,137	$20,363	.01
* TOTAL COUNTY *	311	$4,163,922	$166,501	.11
WEBSTER COUNTY				
FT DODGE*	864	$50,339,808	$2,013,493	1.34
GOWRIE	70	$1,698,311	$67,759	.05
DAYTON	50	$701,393	$28,057	.02
LEHIGH	25	$380,349	$15,214	.01
OTHO	12	$62,821	$2,513	.00
BADGER	19	$194,062	$7,762	.01
CALLENDER	21	$159,399	$6,375	.00
DUNCOMBE	13	$103,218	$4,128	.00
HARCOURT	20	$283,602	$11,343	.01
MOORLAND	10	$55,431	$2,218	.00
VINCENT	12	$257,605	$10,305	.01
NON-PERMIT	12	$76,[illegible]74	$2,351	.00
OTHER	222	$2,854,148	$114,167	.08
* TOTAL COUNTY *	1,350	$57,166,821	$2,285,685	1.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	140	$4,038,597	$161,482	.11
BUFFALO CENTER	58	$1,503,003	$60,003	.04
LAKE MILLS	103	$3,123,222	$124,897	.08
THOMPSON	29	$1,263,457	$50,540	.03
LELAND	14	$141,487	$5,660	.00
RAKE	17	$231,462	$9,258	.01
NON-PERMIT	1	$1,213	$36	.00
OTHER	68	$1,711,623	$68,464	.05
* TOTAL COUNTY *	430	$12,014,064	$480,340	.32
WINNESHIEK COUNTY				
DECORAH*	319	$15,822,262	$632,728	.42
CALMAR	49	$1,140,162	$45,609	.03
OSSIAN	55	$994,043	$39,765	.03
FT. ATKINSON	30	$448,943	$17,957	.01
RIDGEWAY	22	$161,881	$6,475	.00
SPILLVILLE	23	$410,530	$16,383	.01
NON-PERMIT	3	$3,372	$101	.00
OTHER	180	$1,923,117	$76,922	.05
* TOTAL COUNTY *	681	$20,904,310	$835,940	.56
WOODBURY COUNTY				
SIOUX CITY*	2,042	$141,225,674	$5,649,123	3.76
MOVILLE	55	$1,884,208	$75,370	.05
ANTHON	44	$621,723	$24,867	.02
CORRECTIONVILLE	51	$597,787	$23,913	.02
DANBURY	27	$509,187	$20,366	.01
SERGEANT BLUFF	64	$1,478,128	$59,125	.04
SLOAN	36	$460,361	$18,411	.01
CUSHING	19	$98,449	$3,939	.00
HORNICK	11	$179,097	$7,156	.00
LAWTON	24	$361,679	$14,469	.01
OTO	11	$78,997	$3,161	.00
PIERSON	25	$195,618	$7,823	.01
SALIX	17	$366,463	$14,658	.01
SMITHLAND	14	$76,909	$3,075	.00
NON-PERMIT	18	$164,139	$4,924	.00
OTHER	103	$1,288,882	$51,558	.03
* TOTAL COUNTY *	2,561	$149,587,301	$5,981,938	3.98

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	49	$470,047	$18,803	.01
NORTHWOOD*	97	$2,858,799	$114,323	.08
FERTILE	20	$282,951	$11,319	.01
GRAFTON	19	$214,028	$8,562	.01
HANLONTOWN	13	$136,525	$5,462	.00
KENSETT	16	$68,384	$2,736	.00
NON-PERMIT	1	$1,214	$36	.00
OTHER	83	$500,145	$20,002	.01
* TOTAL COUNTY *	298	$4,532,093	$181,243	.12
WRIGHT COUNTY				
CLARION*	149	$4,052,961	$162,116	.11
EAGLE GROVE	132	$4,095,127	$163,812	.11
BELMOND	131	$4,056,519	$162,262	.11
DOWS	32	$478,537	$19,138	.01
GOLDFIELD	35	$576,485	$23,060	.02
ROWAN	13	$174,405	$6,975	.00
WOOLSTOCK	10	$206,234	$8-250	.01
NON-PERMIT	1	$1,173	$35	.00
OTHER	82	$585,459	$23,418	.02
* TOTAL COUNTY *	585	$14,226,900	$569,066	.38
* LATE FILERS *	7,485	$53,203,569	$2,127,792	1.42
** GRAND TOTAL **	91,711	$3,757,181,987	$150,225,377	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

S2860-1
11/1/88

IOWA

Retail Sales and Use Tax Report

Sales of Fiscal Year Ending March 31, 1988

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip f gas,
electr rvice,
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in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

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TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA I - XIV

A. Introduction I - II

1. Foreword I
2. Glossary II

B. Retail Sales Tax Summary III - X

1. Development of Retail Sales Tax III
2. The Year in Review IV - X
   a. The Year in Review Analysis IV
   b. Annual Computed Tax Comparison V
   c. Computed Tax by Quarter V
   d. Computed Tax by Population Group VI
   e. Gross Sales and Computed Tax by Size of Gross Sales VII
   f. Retail Sales Tax Collections by Computed Tax Due VIII
   g. Number of Returns Filed, Taxable Retail Sales and Computed Tax by County - Fiscal Year 1988 IX - X

C. Use Tax Summary XI - XIII

1. Development of Use Tax XI
2. The Year in Review
   a. Retailers Use Tax By Business Group XII
   b. Comparison of Use Taxes XII
   c. Retailers Use Tax Collection Report XIII

D. Hotel Motel Tax Summary XIV

II. RETAIL SALES TAX STATISTICS 1 - 107

A. Retail Sales Tax by County and Town 3 - 38
B. Retail Sales Tax by County and Selected Cities 39 - 100
C. Retail Sales by Business Classification 101 - 107

III. USE TAX STATISTICS 109 - 126

A. Motor Vehicle Use Tax by County 111
B. Retailers Use Tax by Business Classification 112 - 118
C. Consumers Use Tax by Business Classification 119 - 125
D. Consumers Use Tax by County 126

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987 purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1988 amounted to $647.0 million which is a 3.82 percent increase from the $623.2 million collected in 1987. The number of quarterly returns filed decreased from 375,315 in 1987 to 373,968 in 1988 which is a 0.36 percentage decrease. This data reveals an increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1988

Reflecting Christmas retail sales activity, 27.0 percent of fiscal 1988 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1988 and for each of the past two fiscal years.

Size of Gross Receipts in 1988

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1988" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 47.39 percent of total sales tax in 1988 while comprising only 1.65 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 56.65 percent of total business but their tax collections represented only 2.40 percent of total collection.

Sales Tax Due by County in 1988

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED TAX
1986 - 1988

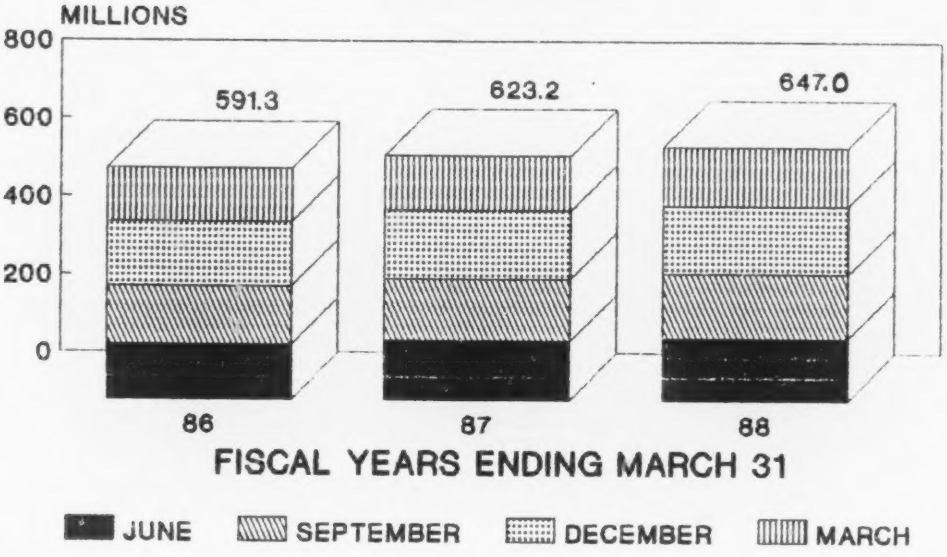
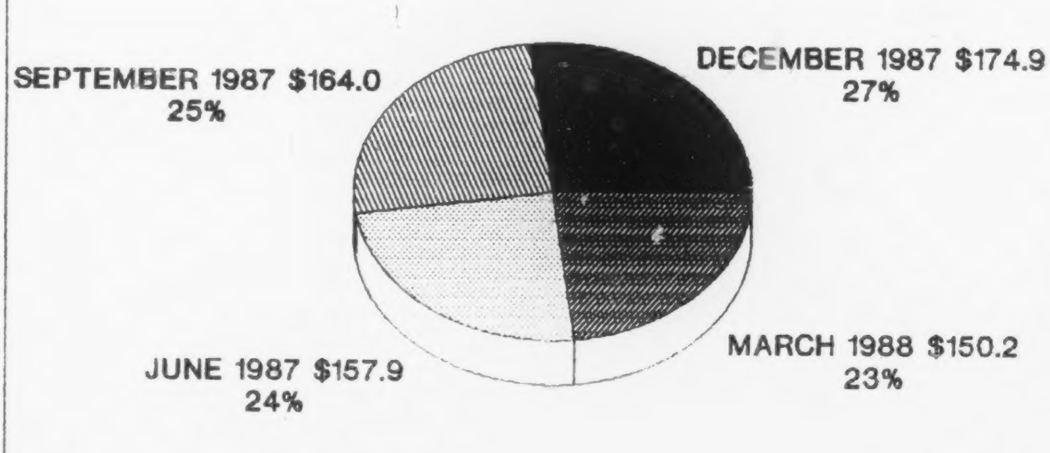


FIGURE B
COMPUTED TAX BY QUARTER
($ MILLIONS)



TOTAL COMPUTED TAX FY 1988 $647.0

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1988

POPULATION GROUP CITIES AND TOWNS	COMPUTED TAX	OF TAX
50,000 AND OVER	$279,845,264	43.25
25,000 TO 50,000	$80,197,766	12.39
10,000 TO 25,000	$54,899,370	8.48
5,000 TO 10,000	$81,936,078	12.66
2,500 TO 5,000	$48,441,064	7.49
1,000 TO 2,500	$45,271,450	7.00
500 TO 1,000	$18,500,509	2.86
TOWNS UNDER 500	$11,669,549	1.80
NON-PERMIT	$881,475	.14
RURAL	$25,015,063	3.87
OTHERS	$372,235	.06
TOTALS	$647,029,823	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1988

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	OF BUS.	GROSS SALES	OF SALES	COMPUTED TAX	OF TAX
$ 0 - $ 499	78,691	22.63	$7,189,886	.02	$502,024	.08
500 - 999	19,092	5.49	$14,040,460	.04	$542,405	.08
1,000 - 1,999	25,818	7.42	$37,785,703	.10	$1,425,345	.22
2,000 - 2,999	17,700	5.09	$43,716,828	.12	$1,611,735	.25
3,000 - 3,999	13,011	3.74	$45,279,251	.12	$1,641,244	.25
4,000 - 4,999	10,406	2.99	$46,614,886	.13	$1,681,239	.26
5,000 - 9,999	32,300	9.29	$233,838,554	.63	$8,176,140	1.26
10,000 - 24,999	47,379	13.62	$779,012,685	2.11	$26,111,077	4.04
25,000 - 49,999	32,858	9.45	$1,171,646,118	3.17	$36,769,333	5.68
50,000 - 99,999	26,513	7.62	$1,882,776,328	5.10	$52,181,535	8.06
100,000 - 249,999	23,424	6.74	$3,666,885,985	9.92	$84,902,105	13.12
250,000 - 499,999	9,291	2.67	$3,229,667,901	8.74	$65,486,300	10.12
500,000 - 999,999	5,528	1.59	$3,857,944,817	10.44	$59,359,627	9.17
1,000,000 & OVER	5,736	1.65	$21,930,314,512	59.36	$306,639,714	47.39
TOTALS	347,747	100.00 *	$36,946,713,914	100.00 *	$647,029,823	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1988

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	93,496	26.89	$460,386	.07
25.00 - 49.99	24,197	6.96	$875,923	.14
50.00 - 99.99	31,079	8.94	$2,250,033	.35
100.00 - 149.99	20,221	5.81	$2,491,673	.39
150.00 - 199.99	14,775	4.25	$2,559,786	.40
200.00 - 249.99	11,209	3.22	$2,505,485	.39
250.00 - 499.99	36,072	10.37	$13,060,710	2.02
500.00 - 999.99	37,983	10.92	$27,291,984	4.22
1,000.00 - 1,499.99	20,248	5.82	$24,858,566	3.84
1,500.00 - 1,999.99	12,779	3.67	$22,137,368	3.42
2,000.00 - 2,499.99	8,596	2.47	$19,203,374	2.97
2,500.00 - 2,999.99	6,050	1.74	$16,562,170	2.56
3,000.00 - 3,999.99	8,066	2.32	$27,941,106	4.32
4,000.00 - 4,999.99	4,951	1.42	$22,106,544	3.42
5,000.00 - 9,999.99	10,068	2.90	$69,644,624	10.76
10,000.00 - 24,999.99	5,656	1.63	$85,012,389	13.14
25,000.00 - 49,999.99	1,322	.38	$44,403,422	6.86
50,000.00 - 99,999.99	508	.15	$34,536,608	5.34
100,000.00 & OVER	471	.14	$229,127,672	35.41
TOTALS	347,747	100.00 *	$647,029,823	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 1988

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,401	$ 36,196,183	$ 1,446,704
ADAMS	717	17,569,399	702,480
ALLAMAKEE	2,172	61,230,330	2,448,692
APPANOOSE	1,942	58,002,965	2,318,781
AUDUBON	1,226	25,885,059	1,031,953
BENTON	3,077	71,372,016	2,854,075
BLACK HAWK	13,159	742,878,998	29,617,910
BOONE	3,050	97,664,559	3,906,337
BREMER	3,103	93,618,934	3,743,428
BUCHANAN	2,842	73,082,394	2,922,728
BUENA VISTA	3,089	114,219,869	4,566,411
BUTLER	2,435	47,042,495	1,881,065
CALHOUN	1,956	62,696,498	2,504,390
CARROLL	3,353	131,613,527	5,263,618
CASS	2,767	79,535,904	3,180,077
CEDAR	2,734	53,705,708	2,147,528
CERRO GORDO	6,344	333,730,273	13,345,276
CHEROKEE	2,378	65,708,831	2,627,230
CHICKASAW	2,136	50,065,215	2,000,942
CLARKE	1,245	37,710,655	1,508,263
CLAY	2,929	112,864,688	4,500,131
CLAYTON	3,159	63,786,213	2,549,863
CLINTON	6,076	257,882,716	10,310,080
CRAWFORD	2,588	72,429,665	2,896,380
DALLAS	3,685	95,672,875	3,826,128
DAVIS	1,235	26,479,627	1,058,819
DECATUR	1,184	21,097,371	843,462
DELAWARE	2,247	69,664,103	2,785,765
DES MOINES	5,074	276,076,445	11,024,449
DICKINSON	3,111	95,855,291	3,832,896
DUBUQUE	9,685	532,984,704	21,296,790
EMMET	1,828	59,074,291	2,362,516
FAYETTE	3,227	96,758,937	3,867,692
FLOYD	2,547	73,183,192	2,926,531
FRANKLIN	1,809	48,784,263	1,950,808
FREMONT	1,253	27,780,088	1,110,833
GREENE	1,687	44,087,470	1,763,227
GRUNDY	1,850	40,188,920	1,607,152
GUTHRIE	1,642	35,772,327	1,430,527
HAMILTON	2,478	73,383,701	2,933,585
HANCOCK	1,837	48,299,808	1,931,939
HARDIN	3,515	101,216,473	4,047,806
HARRISON	1,990	44,282,408	1,770,990
HENRY	2,448	97,686,578	3,894,385
HOWARD	1,671	40,007,396	1,599,545
HUMBOLDT	1,756	51,422,123	2,055,637
IDA	1,348	40,395,760	1,615,603
IOWA	2,397	80,706,455	3,227,393
JACKSON	2,952	72,677,015	2,904,885
JASPER	4,310	163,802,152	6,550,759

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
JEFFERSON	2,408	$ 82,583,563	$ 3,302,395
JOHNSON	7,974	519,389,963	20,770,028
JONES	2,857	89,054,123	3,560,503
KEOKUK	1,963	32,994,010	1,319,276
KOSSUTH	3,044	86,927,530	3,476,634
LEE	4,982	208,515,433	8,334,256
LINN	18,730	1,318,651,967	52,710,960
LOUISA	1,349	25,989,311	1,039,472
LUCAS	1,248	48,894,989	1,955,369
LYON	1,744	35,571,013	1,421,585
MADISON	1,493	36,016,493	1,439,868
MAHASKA	3,152	113,533,859	4,540,536
MARION	3,364	128,943,009	5,150,871
MARSHALL	4,779	218,790,354	8,746,613
MILLS	1,332	34,095,308	1,363,377
MITCHELL	1,692	42,933,034	1,716,321
MONONA	1,728	39,105,838	1,563,553
MONROE	1,074	28,480,098	1,139,085
MONTGOMERY	1,883	68,896,315	2,754,400
MUSCATINE	4,394	202,908,988	8,113,656
OBRIEN	2,744	78,519,136	3,139,853
OSCEOLA	1,145	25,117,244	1,004,507
PAGE	2,703	78,680,974	3,146,850
PALO ALTO	1,620	35,530,223	1,420,567
PLYMOUTH	3,090	93,700,179	3,746,235
POCAHONTAS	1,834	32,286,572	1,291,104
POLK	34,860	3,274,059,301	130,887,164
POTTAWATTAMIE	7,841	410,263,139	16,404,785
POWESHIEK	2,601	111,866,968	4,472,967
RINGGOLD	880	17,377,163	695,035
SAC	2,086	42,388,733	1,694,597
SCOTT	15,630	1,089,181,150	43,539,263
SHELBY	2,234	56,109,752	2,243,532
SIOUX	4,519	118,989,279	4,756,611
STORY	7,455	372,803,744	14,904,987
TAMA	2,503	62,037,288	2,480,507
TAYLOR	1,210	15,620,599	624,257
UNION	1,688	61,889,610	2,474,222
VAN BUREN	1,383	14,302,780	571,676
WAPELLO	4,401	174,806,835	6,990,005
WARREN	3,321	80,649,785	3,224,627
WASHINGTON	3,223	91,975,992	3,678,475
WAYNE	1,288	17,658,229	706,098
WEBSTER	5,648	259,214,320	10,364,774
WINNEBAGO	1,868	49,377,078	1,973,740
WINNESHIEK	2,826	93,392,789	3,734,723
WOODBURY	10,444	663,737,116	26,534,190
WORTH	1,234	19,392,988	774,880
WRIGHT	2,414	63,016,952	2,520,375
NONRESIDENTS	259	8,749,992	335,870
LATE FILERS	23,182	194,574,755	7,780,125
TOTAL	373,968	$16,187,378,730	$647,029,823

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1988

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	610	1.78%	$ 5,010,041	7.56%
Building Materials	659	1.92	1,084,248	1.64
General Merchandise	54	0.16	1,449,903	2.19
Food Dealers	77	0.23	60,407	0.09
Motor Vehicle	491	1.43	763,355	1.14
Apparel	220	0.64	219,748	0.33
Home Furnishings	935	2.73	1,824,286	2.75
Eating and Drinking	128	0.37	79,850	0.12
Specialty Retail	3,087	9.00	4,978,125	7.51
Services	5,546	16.18	8,848,031	13.35
Wholesale Goods	10,356	30.21	17,716,877	26.73
Miscellaneous	10,509	30.65	23,404,517	35.31
Late Filers	1,611	4.70	847,150	1.28
	34,283	100.00%	$66,286,538	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1987 and 1988

Use Tax*	1987	1988	% Change
Retailers			
Number of Returns	33,283	34,283	3.00%
Computed Tax	$64,637,395	$66,286,538	2.55%
Motor Vehicle			
Number of Returns	644,052	657,804	2.14%
Computed Tax	$95,568,243	$103,455,547	8.25%
Consumers			
Number of Returns	19,193	18,952	(1.26%)
Computed Tax	$24,367,392	$22,671,221	(6.96%)

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1988

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	14,388	41.97	$28,615	.04
25.00 - 49.99	1,629	4.75	$58,735	.09
50.00 - 99.99	2,024	5.90	$147,864	.22
100.00 - 149.99	1,395	4.07	$172,383	.26
150.00 - 199.99	1,061	3.09	$184,713	.28
200.00 - 249.99	885	2.58	$197,736	.30
250.00 - 499.99	2,844	8.30	$1,030,028	1.55
500.00 - 999.99	2,771	8.08	$1,994,327	3.01
1,000.00 - 1,499.99	1,492	4.35	$1,822,997	2.75
1,500.00 - 1,999.99	974	2.84	$1,694,189	2.56
2,000.00 - 2,499.99	675	1.97	$1,507,642	2.27
2,500.00 - 2,999.99	521	1.52	$1,426,453	2.15
3,000.00 - 3,999.99	739	2.16	$2,556,260	3.86
4,000.00 - 4,999.99	494	1.44	$2,212,573	3.34
5,000.00 - 9,999.99	1,156	3.37	$8,130,293	12.27
10,000.00 - 24,999.99	795	2.32	$11,867,634	17.90
25,000.00 - 49,999.99	250	.73	$8,715,947	13.15
50,000.00 - 99,999.99	121	.35	$8,442,081	12.74
100,000.00 & OVER	69	.20	$14,096,068	21.27
TOTALS	34,283	100.00 *	$66,286,538	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1988

During fiscal 1988, the local option hotel/motel tax was imposed in twenty-nine cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nine jurisdictions impose the tax at 7%, nineteen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1988, a total of $8,055,000.17 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1988

Jurisdiction	Tax Rate	Quarter Ending June 1987	Quarter Ending Sept. 1987	Quarter Ending Dec. 1987	Quarter Ending March 1988	Total
Altoona	5%	$ 26,182.76	$ 37,770.46	$ 14,022.74	$ 15,938.66	$ 93,914.62
Ankeny	5%	12,030.26	16,793.74	11,206.10	4,420.65	44,450.75
Bettendorf	5%	76,124.98	90,200.74	66,895.96	41,897.16	275,118.84
Burlington	5%	40,103.00	31,364.64	54,042.34	22,120.80	147,630.78
Cedar Rapids	7%	228,879.36	247,509.82	216,760.67	211,248.20	904,398.05
Clinton	5%	21,259.65	24,957.35	27,662.33	19,963.39	93,842.72
Clive	7%	33,785.40	29,078.98	20,786.57	56,553.38	140,204.33
Coralville	5%	71,496.90	110,582.96	83,170.98	59,581.32	324,832.16
Council Bluffs	5%	77,643.14	94,940.73	59,406.59	59,521.56	291,512.02
Davenport	5%	142,715.96	180,416.42	114,361.00	134,137.99	571,631.37
Des Moines	7%	509,455.64	475,944.17	453,205.49	471,923.28	1,910,528.58
Dubuque	5%	106,378.31	149,646.50	87,429.69	65,122.22	408,576.72
Elkhorn	3%	20.15	25.95	9.00	2.40	57.50
Fort Madison	5%	18,195.58	13,952.56	9,257.16	8,599.46	50,004.76
Indianola	5%	3,955.97	4,311.60	3,840.39	2,883.50	14,991.46
Iowa City	5%	89,830.42	28,964.49	69,802.89	53,922.96	242,520.76
Iowa County	5%	48,668.87	73,555.99	43,103.96	24,433.76	189,762.58
Johnston	7%	16,706.25	0.00	0.00	52,324.79	69,031.04
Keokuk	5%	13,770.25	16,343.44	7,869.29	11,056.74	49,039.72
Marion	5%	16,422.51	15,602.46	13,594.36	13,481.86	59,101.19
Mason City	5%	28,767.70	34,964.53	23,288.18	24,110.46	111,130.87
Muscatine	4%	17,434.77	17,824.69	21,787.58	17,569.02	74,616.06
Newton	5%	29,025.48	37,915.33	23,708.09	18,478.01	109,126.91
Ottumwa	5%	22,357.45	24,016.28	19,608.34	10,854.60	76,836.67
Polk County	7%	85,931.08	70,473.64	46,736.15	80,271.66	283,412.53
Sergeant Bluff	3%	3,167.05	2,782.88	1,228.42	992.30	8,170.65
Sioux City	7%	122,413.10	132,241.71	85,672.49	80,832.67	421,159.97
Urbandale	7%	64,589.41	96,065.85	55,096.41	38,404.04	254,155.71
Waterloo	5%	75,110.39	68,567.00	68,151.06	65,131.22	276,959.67
West Des Moines	7%	134,234.57	145,521.77	117,701.30	146,569.33	544,026.97
Windsor Heights	7%	3,609.98	4,335.02	3,213.59	3,095.62	14,254.21
		$2,140,266.34	$2,276,671.70	$1,822,619.12	$1,815,443.01	$8,055,000.17

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	259	$8,749,992	$335,870	.05
ADAIR COUNTY				
GREENFIELD*	496	$19,642,171	$785,530	.12
ADAIR	194	$6,857,293	$273,801	.04
STUART	104	$3,064,597	$122,584	.02
BRIDGEWATER	87	$1,144,338	$45,496	.01
FONTANELLE	132	$1,619,316	$64,772	.01
ORIENT	79	$1,059,605	$42,387	.01
NON-PERMIT	5	$21,675	$651	.00
OTHER	304	$2,787,188	$111,483	.02
* TOTAL COUNTY *	1,401	$36,196,183	$1,446,704	.22
ADAMS COUNTY				
CORNING*	440	$15,061,247	$602,280	.09
PRESCOTT	51	$458,625	$18,350	.00
NON-PERMIT	2	$12,065	$362	.00
OTHER	224	$2,037,462	$81,488	.01
* TOTAL COUNTY *	717	$17,569,399	$702,480	.11
ALLAMAKEE COUNTY				
WAUKON*	747	$29,545,821	$1,181,820	.18
LANSING	308	$6,487,507	$259,496	.04
POSTVILLE	360	$17,128,218	$684,932	.11
NEW ALBIN	133	$2,223,772	$88,957	.01
HARPERS FERRY	106	$1,155,093	$46,205	.01
NON-PERMIT	6	$30,395	$911	.00
OTHER	512	$4,659,524	$186,371	.03
* TOTAL COUNTY *	2,172	$61,230,330	$2,448,692	.38
APPANOOSE COUNTY				
CENTERVILLE*	1,072	$48,937,777	$1,957,154	.30
MORAVIA	137	$1,111,258	$44,423	.01
MOULTON	123	$1,792,580	$71,681	.01
MYSTIC	84	$404,649	$16,182	.00
NON-PERMIT	22	$86,427	$2,595	.00
OTHER	504	$5,670,274	$226,746	.04
* TOTAL COUNTY *	1,942	$58,002,965	$2,318,781	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUDUBON COUNTY				
AUDUBON*	596	$20,175,386	$806,706	.12
EXIRA	212	$2,670,029	$106,762	.02
BRAYTON	41	$156,838	$6,174	.00
KIMBALLTON	95	$986,106	$39,376	.01
NON-PERMIT	8	$293,269	$8,798	.00
OTHER	274	$1,603,431	$64,137	.01
* TOTAL COUNTY *	1,226	$25,885,059	$1,031,953	.16
BENTON COUNTY				
BELLE PLAINE	453	$14,291,512	$571,642	.09
VINTON*	865	$33,155,929	$1,326,219	.20
BLAIRSTOWN	148	$2,850,885	$114,039	.02
SHELLSBURG	119	$1,647,179	$65,888	.01
VAN HORNE	141	$1,756,036	$70,225	.01
ATKINS	98	$1,326,592	$53,069	.01
GARRISON	85	$577,098	$23,082	.00
KEYSTONE	116	$4,211,707	$168,469	.03
MT AUBURN	53	$572,314	$22,891	.00
NEWHALL	144	$2,438,036	$97,528	.02
NORWAY	89	$2,393,365	$95,733	.01
URBANA	68	$841,317	$33,648	.01
WALFORD	50	$940,592	$37,626	.01
NON-PERMIT	10	$73,874	$2,217	.00
OTHER	638	$4,295,580	$171,799	.03
* TOTAL COUNTY *	3,077	$71,372,016	$2,854,075	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,590	$507,793,039	$20,232,841	3.13
CEDAR FALLS	3,610	$200,942,883	$8,035,432	1.24
EVANSDALE	372	$5,843,983	$233,317	.04
ELK RUN HTS	43	$353,962	$14,156	.00
HUDSON	274	$6,626,504	$265,062	.04
LA PORTE CITY	391	$6,969,847	$278,797	.04
DUNKERTON	126	$1,914,524	$76,576	.01
JANESVILLE	71	$1,135,175	$45,409	.01
GILBERTVILLE	116	$1,498,052	$59,921	.01
RAYMOND	75	$907,922	$36,235	.01
NON-PERMIT	81	$1,556,797	$46,710	.01
OTHER	410	$7,336,310	$293,454	.05
* TOTAL COUNTY *	13,159	$742,878,998	$29,617,910	4.58
BOONE COUNTY				
BOONE*	1,744	$71,713,925	$2,868,450	.44
MADRID	289	$8,797,298	$351,883	.05
OGDEN	327	$6,814,681	$272,587	.04
BOXHOLM	55	$623,429	$24,934	.00
PILOT MOUND	47	$240,991	$9,640	.00
NON-PERMIT	7	$9,372	$282	.00
OTHER	581	$9,464,863	$378,561	.06
* TOTAL COUNTY *	3,050	$97,664,559	$3,906,337	.60
BREMER COUNTY				
WAVERLY*	1,186	$56,761,240	$2,270,202	.35
SUMNER	405	$12,413,486	$496,475	.08
TRIPOLI	234	$4,081,239	$163,245	.03
DENVER	289	$6,898,165	$275,899	.04
JANESVILLE	130	$1,906,390	$76,066	.01
READLYN	167	$3,744,701	$149,786	.02
FREDERIKA	40	$255,733	$10,232	.00
PLAINFIELD	97	$1,802,463	$72,058	.01
NON-PERMIT	15	$75,601	$2,268	.00
OTHER	540	$5,679,916	$227,197	.04
* TOTAL COUNTY *	3,103	$93,618,934	$3,743,428	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	998	$46,604,611	$1,864,051	.29
JESUP	320	$7,719,718	$308,729	.05
FAIRBANK	183	$3,818,227	$152,732	.02
HAZLETON	146	$1,307,592	$52,300	.01
LAMONT	107	$1,048,510	$41,933	.01
WINTHROP	180	$3,417,405	$136,693	.02
AURORA	61	$668,227	$26,732	.00
BRANDON	88	$632,603	$25,281	.00
QUASQUETON	70	$763,142	$30,529	.00
ROWLEY	62	$267,537	$10,706	.00
NON-PERMIT	6	$34,852	$1,044	.00
OTHER	621	$6,799,970	$271,998	.04
* TOTAL COUNTY *	2,842	$73,082,394	$2,922,728	.45
BUENA VISTA COUNTY				
STORM LAKE*	1,613	$84,343,076	$3,373,257	.52
ALTA	290	$10,469,385	$418,772	.06
ALBERT CITY	156	$4,142,807	$165,709	.03
MARATHON	66	$965,768	$38,550	.01
NEWELL	186	$3,506,337	$140,245	.02
SIOUX RAPIDS	229	$5,558,705	$222,304	.03
LAKESIDE	42	$180,331	$7,214	.00
REMBRANDT	78	$615,855	$24,634	.00
LINN GROVE	57	$313,080	$12,520	.00
NON-PERMIT	8	$177,002	$5,311	.00
OTHER	364	$3,947,523	$157,895	.02
* TOTAL COUNTY *	3,089	$114,219,869	$4,566,411	.71

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	248	$4,508,952	$180,350	.03
GREENE	265	$7,390,261	$295,531	.05
PARKERSBURG	328	$7,058,168	$282,328	.04
SHELL ROCK	248	$3,657,202	$146,284	.02
ALLISON*	244	$10,980,816	$439,232	.07
APLINGTON	197	$3,503,914	$140,150	.02
DUMONT	155	$3,253,258	$129,981	.02
NEW HARTFORD	105	$1,431,205	$57,190	.01
BRISTOW	44	$291,795	$11,669	.00
NON-PERMIT	3	$25,499	$765	.00
OTHER	598	$4,941,425	$197,585	.03
* TOTAL COUNTY *	2,435	$47,042,495	$1,881,065	.29
CALHOUN COUNTY				
LAKE CITY	374	$8,524,723	$340,970	.05
MANSON	337	$32,102,161	$1,284,092	.20
ROCKWELL CITY*	463	$12,602,583	$504,105	.08
LOHRVILLE	139	$1,094,252	$43,775	.01
POMEROY	153	$3,523,911	$140,956	.02
FARNHAMVILLE	94	$2,584,217	$103,358	.02
NON-PERMIT	7	$344,460	$10,334	.00
OTHER	389	$1,920,191	$76,800	.01
* TOTAL COUNTY *	1,956	$62,696,498	$2,504,390	.39
CARROLL COUNTY				
CARROLL*	1,638	$95,479,806	$3,818,838	.59
COON RAPIDS	294	$6,329,171	$253,162	.04
MANNING	325	$9,019,833	$360,789	.06
BREDA	168	$3,945,774	$157,767	.02
GLIDDEN	165	$5,419,684	$216,786	.03
ARCADIA	96	$1,978,603	$78,892	.01
DEDHAM	69	$1,302,103	$52,084	.01
HALBUR	67	$2,923,457	$116,936	.02
TEMPLETON	102	$1,715,143	$68,604	.01
NON-PERMIT	2	$23,500	$705	.00
OTHER	427	$3,476,453	$139,055	.02
* TOTAL COUNTY *	3,353	$131,613,527	$5,263,618	.81

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	1,447	$62,529,585	$2,500,511	.39
ANITA	256	$3,944,925	$157,776	.02
GRISWOLD	304	$5,517,949	$220,720	.03
LEWIS	90	$657,968	$26,317	.00
CUMBERLAND	91	$1,021,641	$40,862	.01
MASSENA	109	$2,116,904	$84,674	.01
NON-PERMIT	8	$67,962	$2,067	.00
OTHER	462	$3,678,970	$147,150	.02
* TOTAL COUNTY *	2,767	$79,535,904	$3,180,077	.49
CEDAR COUNTY				
TIPTON*	699	$24,393,139	$975,707	.15
DURANT	343	$7,947,229	$317,824	.05
MECHANICSVILLE	129	$1,929,091	$77,161	.01
WEST BRANCH	336	$4,137,261	$165,493	.03
CLARENCE	20[illegible]	$3,449,356	$137,936	.02
LOWDEN	199	$3,574,474	$142,967	.02
STANWOOD	159	$2,764,348	$110,571	.02
BENNETT	111	$1,415,456	$56,595	.01
NON-PERMIT	4	$51,034	$1,531	.00
OTHER	547	$4,044,320	$161,743	.02
* TOTAL COUNTY *	2,734	$53,705,708	$2,147,528	.33
CERRO GORDO COUNTY				
MASON CITY*	3,970	$271,516,058	$10,860,584	1.68
CLEAR LAKE	1,191	$46,155,298	$1,845,060	.29
VENTURA	127	$1,821,656	$72,865	.01
ROCKWELL	161	$2,042,569	$81,699	.01
DOUGHERTY	41	$247,683	$9,907	.00
MESERVEY	66	$368,223	$14,732	.00
PLYMOUTH	49	$538,315	$21,533	.00
SWALEDALE	56	$488,261	$19,533	.00
THORNTON	109	$924,140	$36,970	.01
NON-PERMIT	39	$274,266	$8,248	.00
OTHER	535	$9,353,804	$374,145	.06
* TOTAL COUNTY *	6,344	$333,730,273	$13,345,276	2.06

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,194	$48,898,491	$1,955,851	.30
MARCUS	270	$7,005,336	$280,147	.04
AURELIA	204	$2,957,316	$118,294	.02
CLEGHORN	83	$1,074,240	$42,972	.01
MERIDEN	41	$301,727	$12,071	.00
QUIMBY	96	$2,271,214	$90,850	.01
WASHTA	52	$300,872	$12,035	.00
NON-PERMIT	8	$97,415	$2,923	.00
OTHER	430	$2,802,220	$112,087	.02
* TOTAL COUNTY *	2,378	$65,708,831	$2,627,230	.41
CHICKASAW COUNTY				
NEW HAMPTON*	786	$30,499,885	$1,219,951	.19
NASHUA	290	$5,960,785	$238,403	.04
FREDERICKSBURG	219	$4,607,702	$184,306	.03
LAWLER	117	$2,983,755	$119,286	.02
ALTA VISTA	79	$951,743	$38,071	.01
IONIA	66	$596,858	$23,877	.00
NON-PERMIT	12	$131,635	$3,949	.00
OTHER	567	$4,332,852	$173,099	.03
* TOTAL COUNTY *	2,136	$50,065,215	$2,000,942	.31
CLARKE COUNTY				
OSCEOLA*	821	$34,289,224	$1,371,558	.21
MURRAY	119	$973,153	$38,923	.01
NON-PERMIT	3	$13,691	$410	.00
OTHER	302	$2,434,587	$97,372	.02
* TOTAL COUNTY *	1,245	$37,710,655	$1,508,263	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	1,976	$101,394,097	$4,054,655	.63
EVERLY	129	$3,489,358	$139,575	.02
PETERSON	134	$1,188,948	$47,541	.01
DICKENS	48	$810,444	$32,419	.01
FOSTORIA	45	$743,017	$29,722	.00
ROYAL	104	$805,259	$32,207	.00
WEBB	57	$666,397	$26,657	.00
NON-PERMIT	30	$1,358,389	$41,015	.01
OTHER	406	$2,408,779	$96,340	.01
* TOTAL COUNTY *	2,929	$112,864,688	$4,500,131	.70
CLAYTON COUNTY				
ELKADER*	510	$19,843,778	$793,736	.12
GUTTENBERG	419	$10,811,430	$432,343	.07
MONONA	304	$8,701,028	$348,003	.05
STRAWBERRY PT	287	$4,632,045	$185,274	.03
EDGEWOOD	167	$3,170,738	$126,833	.02
GARNAVILLO	180	$3,673,759	$146,954	.02
MARQUETTE	82	$804,069	$32,130	.00
MCGREGOR	309	$4,344,925	$173,800	.03
FARMERSBURG	50	$754,426	$30,176	.00
LUANA	71	$764,521	$30,578	.00
VOLGA CITY	85	$695,013	$27,797	.00
NON-PERMIT	9	$87,252	$2,636	.00
OTHER	686	$5,503,229	$219,603	.03
* TOTAL COUNTY *	3,159	$63,786,213	$2,549,863	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	3,345	$203,575,718	$8,140,843	1.26
DE WITT	768	$28,869,441	$1,154,774	.18
CAMANCHE	334	$5,084,463	$203,372	.03
DELMAR	59	$622,136	$24,865	.00
GRAND MOUND	133	$1,337,605	$53,504	.01
LOST NATION	155	$1,502,340	$60,096	.01
WHEATLAND	143	$2,820,255	$112,809	.02
CALAMUS	58	$1,262,144	$50,489	.01
CHARLOTTE	69	$1,721,280	$68,849	.01
GOOSE LAKE	50	$379,765	$15,190	.00
LOW MOOR	78	$1,224,823	$48,994	.01
WELTON	44	$398,923	$15,826	.00
NON-PERMIT	36	$287,070	$8,610	.00
OTHER	804	$8,796,753	$351,859	.05
* TOTAL COUNTY *	6,076	$257,882,716	$10,310,080	1.59
CRAWFORD COUNTY				
DENISON*	1,168	$55,637,615	$2,225,459	.34
CHARTER OAK	149	$1,563,141	$62,472	.01
DOW CITY	99	$807,571	$32,298	.00
MANILLA	182	$3,555,709	$142,102	.02
SCHLESWIG	182	$2,337,413	$93,338	.01
VAIL	85	$666,060	$26,579	.00
KIRON	97	$1,176,130	$47,042	.01
RICKETTS	48	$212,033	$8,479	.00
WESTSIDE	105	$1,332,053	$53,279	.01
NON-PERMIT	5	$32,120	$963	.00
OTHER	468	$5,109,820	$204,369	.03
* TOTAL COUNTY *	2,588	$72,429,665	$2,896,380	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	1,048	$44,458,136	$1,778,091	.27
ADEL*	456	$13,011,823	$520,473	.08
DALLAS CENTER	207	$3,503,002	$140,117	.02
DEXTER	133	$2,516,324	$100,524	.02
REDFIELD	133	$1,855,478	$74,219	.01
WAUKEE	252	$10,460,149	$418,399	.06
WOODWARD	174	$2,833,592	$113,180	.02
BOUTON	46	$690,707	$27,632	.00
DE SOTO	98	$1,644,244	$65,763	.01
GRANGER	131	$2,744,304	$109,770	.02
MINBURN	71	$711,625	$28,468	.00
VAN METER	104	$2,473,061	$98,925	.02
NON-PERMIT	13	$36,589	$1,236	.00
OTHER	819	$8,733,841	$349,331	.05
* TOTAL COUNTY *	3,685	$95,672,875	$3,826,128	.59
DAVIS COUNTY				
BLOOMFIELD*	574	$21,661,210	$866,449	.13
DRAKESVILLE	60	$305,322	$12,189	.00
PULASKI	51	$772,296	$30,884	.00
NON-PERMIT	6	$32,195	$965	.00
OTHER	544	$3,708,604	$148,332	.02
* TOTAL COUNTY *	1,235	$26,479,627	$1,058,819	.16
DECATUR COUNTY				
LAMONI	326	$7,961,269	$318,270	.05
LEON*	367	$10,136,592	$405,292	.06
DECATUR CITY	70	$883,928	$35,354	.01
GRAND RIVER	49	$438,145	$17,523	.00
WELDON	44	$247,902	$9,915	.00
NON-PERMIT	2	$7,401	$222	.00
OTHER	326	$1,422,134	$56,886	.01
* TOTAL COUNTY *	1,184	$21,097,371	$843,462	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	881	$44,375,355	$1,774,967	.27
EARLVILLE	135	$3,027,405	$121,095	.02
EDGEWOOD	63	$2,174,141	$86,969	.01
HOPKINTON	128	$2,573,269	$102,927	.02
COLESBURG	101	$3,002,833	$120,108	.02
DELHI	116	$1,698,569	$67,939	.01
DUNDEE	41	$843,287	$33,730	.01
GREELEY	53	$640,383	$25,612	.00
RYAN	87	$735,855	$29,430	.00
NON-PERMIT	10	$71,627	$2,148	.00
OTHER	632	$10,521,379	$420,840	.07
* TOTAL COUNTY *	2,247	$69,664,103	$2,785,765	.43
DES MOINES COUNTY				
BURLINGTON*	3,180	$211,837,329	$8,463,181	1.31
MEDIAPOLIS	328	$10,000,292	$399,997	.06
WEST BURLINGTON	648	$41,346,301	$1,653,856	.26
DANVILLE	147	$3,109,244	$124,373	.02
NON-PERMIT	28	$825,700	$24,770	.00
OTHER	743	$8,957,579	$358,272	.06
* TOTAL COUNTY *	5,074	$276,076,445	$11,024,449	1.70
DICKINSON COUNTY				
MILFORD	512	$12,735,214	$508,973	.08
SPIRIT LAKE*	957	$44,264,907	$1,770,307	.27
ARNOLDS PARK	486	$8,481,576	$339,077	.05
LAKE PARK	218	$4,096,663	$163,874	.03
OKOBOJI	159	$11,339,494	$453,586	.07
TERRIL	74	$892,895	$35,716	.01
NON-PERMIT	14	$41,501	$1,245	.00
OTHER	691	$14,003,041	$560,118	.09
* TOTAL COUNTY *	3,111	$95,855,291	$3,832,896	.59

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,804	$450,527,702	$18,015,418	2.78
CASCADE	367	$10,122,933	$404,898	.06
DYERSVILLE	646	$33,015,159	$1,320,613	.20
EPWORTH	148	$2,260,014	$90,402	.01
FARLEY	169	$3,168,655	$126,746	.02
BERNARD	95	$804,532	$32,180	.00
HOLY CROSS	71	$820,687	$32,826	.01
LUXEMBURG	66	$825,473	$33,019	.01
NEW VIENNA	99	$2,295,865	$91,835	.01
PEOSTA	71	$1,641,601	$65,663	.01
SHERRILL	52	$313,027	$12,523	.00
WORTHINGTON	83	$1,628,971	$65,160	.01
NON-PERMIT	86	$1,685,611	$50,568	.01
OTHER	928	$23,874,474	$954,939	.15
* TOTAL COUNTY *	9,685	$532,984,704	$21,296,790	3.29
EMMET COUNTY				
ESTHERVILLE*	1,052	$47,761,045	$1,910,345	.30
ARMSTRONG	298	$6,097,660	$243,825	.04
RINGSTED	108	$2,447,443	$97,894	.02
WALLINGFORD	63	$368,887	$14,717	.00
NON-PERMIT	7	$21,986	$660	.00
OTHER	300	$2,377,270	$95,075	.01
* TOTAL COUNTY *	1,828	$59,074,291	$2,362,516	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	1,048	$46,209,966	$1,848,284	.29
FAYETTE	221	$2,573,189	$102,929	.02
WEST UNION*	505	$20,493,141	$819,696	.13
ARLINGTON	95	$1,651,438	$66,028	.01
CLERMONT	131	$4,011,921	$160,479	.02
ELGIN	132	$2,387,610	$95,500	.01
HAWKEYE	112	$1,811,044	$72,434	.01
MAYNARD	73	$2,308,510	$92,344	.01
ST LUCAS	60	$1,184,629	$47,385	.01
WADENA	49	$233,033	$9,321	.00
WAUCOMA	78	$1,273,405	$50,941	.01
WESTGATE	44	$287,446	$11,472	.00
NON-PERMIT	12	$245,602	$7,368	.00
OTHER	667	$12,088,003	$483,511	.07
* TOTAL COUNTY *	3,227	$96,758,937	$3,867,692	.60
FLOYD COUNTY				
CHARLES CITY*	1,300	$58,375,935	$2,334,819	.36
NORA SPRINGS	251	$3,995,834	$159,837	.02
ROCKFORD	184	$2,897,468	$115,847	.02
FLOYD	67	$956,452	$38,257	.01
MARBLE ROCK	89	$1,125,980	$45,036	.01
RUDD	102	$1,125,924	$45,036	.01
NON-PERMIT	9	$52,227	$1,566	.00
OTHER	545	$4,653,372	$186,133	.03
* TOTAL COUNTY *	2,547	$73,183,192	$2,926,531	.45
FRANKLIN COUNTY				
HAMPTON*	873	$36,243,424	$1,449,578	.22
ACKLEY	43	$509,094	$20,364	.00
SHEFFIELD	223	$3,780,935	$151,193	.02
ALEXANDER	45	$413,437	$16,539	.00
COULTER	58	$929,990	$37,200	.01
GENEVA	47	$459,990	$18,399	.00
LATIMER	109	$3,510,762	$140,431	.02
NON-PERMIT	8	$31,590	$948	.00
OTHER	403	$2,905,041	$116,156	.02
* TOTAL COUNTY *	1,809	$48,784,263	$1,950,808	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	263	$6,299,983	$251,999	.04
SIDNEY*	229	$3,847,459	$153,894	.02
TABOR	164	$2,474,851	$98,967	.02
FARRAGUT	97	$670,652	$26,753	.00
RANDOLPH	42	$365,318	$14,612	.00
RIVERTON	58	$626,396	$25,058	.00
NON-PERMIT	11	$26,673	$800	.00
OTHER	389	$13,468,756	$538,750	.08
* TOTAL COUNTY *	1,253	$27,780,088	$1,110,833	.17
GREENE COUNTY				
JEFFERSON*	860	$34,431,649	$1,377,215	.21
CHURDAN	112	$935,195	$37,404	.01
GRAND JCT	194	$3,231,280	$129,249	.02
SCRANTON	137	$2,208,735	$88,334	.01
PATON	75	$1,475,216	$59,008	.01
RIPPEY	75	$584,650	$23,388	.00
NON-PERMIT	4	$20,814	$627	.00
OTHER	230	$1,199,931	$48,002	.01
* TOTAL COUNTY *	1,687	$44,087,470	$1,763,227	.27
GRUNDY COUNTY				
GRUNDY CENTER*	510	$17,648,637	$705,925	.11
REINBECK	316	$7,198,673	$287,924	.04
CONRAD	218	$4,715,993	$188,570	.03
DIKE	147	$3,872,401	$154,855	.02
WELLSBURG	166	$2,819,487	$112,745	.02
BEAMAN	50	$856,526	$34,260	.01
HOLLAND	57	$337,147	$13,484	.00
NON-PERMIT	5	$21,362	$641	.00
OTHER	381	$2,718,644	$108,748	.02
* TOTAL COUNTY *	1,850	$40,188,920	$1,607,152	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	389	$14,302,606	$572,050	.09
PANORA	268	$8,325,238	$332,999	.05
STUART	217	$5,411,818	$216,472	.03
BAYARD	109	$1,684,534	$67,382	.01
CASEY	112	$1,528,814	$60,874	.01
BAGLEY	72	$578,538	$23,141	.00
MENLO	73	$989,066	$39,557	.01
YALE	65	$746,170	$29,846	.00
NON-PERMIT	1	$904	$27	.00
OTHER	336	$2,204,639	$88,179	.01
* TOTAL COUNTY *	1,642	$35,772,327	$1,430,527	.22
HAMILTON COUNTY				
WEBSTER CITY*	1,229	$48,521,468	$1,940,247	.30
JEWELL	221	$6,874,593	$274,986	.04
STRATFORD	154	$3,552,452	$142,101	.02
WILLIAMS	133	$4,274,239	$170,973	.03
BLAIRSBURG	58	$1,033,513	$41,337	.01
ELLSWORTH	113	$2,777,318	$111,093	.02
KAMRAR	45	$420,105	$16,807	.00
STANHOPE	94	$1,158,260	$46,330	.01
NON-PERMIT	6	$105,592	$3,181	.00
OTHER	425	$4,666,161	$186,530	.03
* TOTAL COUNTY *	2,478	$73,383,701	$2,933,585	.45
HANCOCK COUNTY				
BRITT	418	$12,597,019	$503,869	.08
GARNER*	466	$23,044,184	$921,723	.14
KANAWHA	167	$3,745,184	$149,806	.02
KLEMME	118	$1,945,898	$77,839	.01
CORWITH	79	$1,433,073	$57,321	.01
CRYSTAL LAKE	47	$451,849	$18,072	.00
WODEN	64	$1,015,146	$40,608	.01
FOREST CITY	47	$951,875	$38,076	.01
NON-PERMIT	0	$0	$0	.00
OTHER	431	$3,115,580	$124,625	.02
* TOTAL COUNTY *	1,837	$48,299,808	$1,931,939	.30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	1,195	$53,107,713	$2,123,791	.33
ACKLEY	335	$6,214,710	$248,593	.04
ELDORA*	580	$16,529,902	$661,195	.10
ALDEN	134	$2,256,077	$90,227	.01
HUBBARD	206	$4,560,214	$182,380	.03
RADCLIFFE	125	$2,185,794	$87,430	.01
STEAMBOAT ROCK	75	$849,537	$33,980	.01
UNION	139	$2,601,768	$104,074	.02
NON-PERMIT	8	$24,751	$742	.00
OTHER	718	$12,886,007	$515,394	.08
* TOTAL COUNTY *	3,515	$101,216,473	$4,047,806	.63
HARRISON COUNTY				
DUNLAP	251	$5,052,833	$202,115	.03
LOGAN*	232	$6,036,989	$241,480	.04
MISSOURI VALLEY	527	$18,577,775	$743,100	.11
WOODBINE	246	$4,977,658	$199,052	.03
MAGNOLIA	51	$220,299	$8,813	.00
MONDAMIN	97	$913,091	$36,521	.01
PERSIA	89	$432,629	$17,305	.00
PISGAH	88	$640,423	$25,619	.00
NON-PERMIT	6	$21,153	$634	.00
OTHER	403	$7,409,558	$296,351	.05
* TOTAL COUNTY *	1,990	$44,282,408	$1,770,990	.27
HENRY COUNTY				
MT PLEASANT*	1,056	$73,795,756	$2,951,765	.46
NEW LONDON	223	$4,045,080	$161,810	.03
WAYLAND	163	$2,495,669	$99,826	.02
WINFIELD	224	$4,544,741	$181,792	.03
MT UNION	43	$627,517	$25,097	.00
OLDS	60	$1,192,632	$47,707	.01
SALEM	65	$329,337	$13,171	.00
NON-PERMIT	13	$1,301,440	$39,043	.01
OTHER	601	$9,354,406	$374,174	.06
* TOTAL COUNTY *	2,448	$97,686,578	$3,894,385	.60

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	788	$28,932,199	$1,157,067	.18
ELMA	142	$1,374,166	$54,965	.01
LIME SPRINGS	109	$2,305,713	$92,231	.01
RICEVILLE	72	$1,446,753	$57,866	.01
CHESTER	83	$1,395,931	$55,834	.01
PROTIVIN	103	$1,689,383	$67,573	.01
NON-PERMIT	5	$45,570	$1,367	.00
OTHER	369	$2,817,681	$112,642	.02
* TOTAL COUNTY *	1,671	$40,007,396	$1,599,545	.25
HUMBOLDT COUNTY				
HUMBOLDT	888	$42,840,887	$1,713,405	.26
DAKOTA CITY*	130	$1,188,424	$47,536	.01
GILMORE CITY	54	$799,130	$31,965	.00
LIVERMORE	97	$1,310,022	$52,381	.01
BODE	86	$1,001,272	$40,049	.01
RENWICK	81	$1,687,483	$67,501	.01
NON-PERMIT	7	$97,179	$2,915	.00
OTHER	413	$2,497,726	$99,885	.02
* TOTAL COUNTY *	1,756	$51,422,123	$2,055,637	.32
IDA COUNTY				
HOLSTEIN	311	$6,464,496	$258,533	.04
IDA GROVE*	566	$29,915,103	$1,196,598	.18
BATTLE CREEK	149	$2,290,941	$91,639	.01
ARTHUR	58	$550,329	$22,009	.00
GALVA	65	$679,547	$27,180	.00
NON-PERMIT	4	$17,345	$520	.00
OTHER	195	$477,999	$19,124	.00
* TOTAL COUNTY *	1,348	$40,395,760	$1,615,603	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	419	$15,200,865	$608,023	.09
NORTH ENGLISH	176	$4,971,234	$198,808	.03
WILLIAMSBURG	468	$24,537,539	$981,499	.15
VICTOR	201	$3,772,562	$150,904	.02
LADORA	51	$168,881	$6,758	.00
MILLERSBURG	46	$771,879	$30,875	.00
PARNELL	44	$322,963	$12,918	.00
NON-PERMIT	21	$62,346	$1,871	.00
OTHER	971	$30,898,186	$1,235,737	.19
* TOTAL COUNTY *	2,397	$80,706,455	$3,227,393	.50
JACKSON COUNTY				
MAQUOKETA*	1,139	$42,392,851	$1,695,293	.26
BELLEVUE	424	$8,932,908	$356,619	.06
PRESTON	212	$5,726,328	$229,006	.04
SABULA	118	$1,693,389	$67,731	.01
ANDREW	57	$541,000	$21,639	.00
BALDWIN	43	$243,032	$9,717	.00
LA MOTTE	78	$1,357,479	$54,114	.01
MILES	86	$2,317,088	$92,685	.01
SPRINGBROOK	42	$409,639	$16,388	.00
NON-PERMIT	18	$82,684	$2,482	.00
OTHER	735	$8,980,617	$359,211	.06
* TOTAL COUNTY *	2,952	$72,677,015	$2,904,885	.45
JASPER COUNTY				
NEWTON*	2,053	$113,464,148	$4,538,465	.70
COLFAX	282	$11,550,970	$462,037	.07
MONROE	302	$6,892,283	$275,502	.04
BAXTER	145	$2,159,880	$86,361	.01
KELLOGG	105	$1,500,277	$60,010	.01
PRAIRIE CITY	191	$8,089,980	$323,218	.05
LYNNVILLE	112	$1,683,849	$67,353	.01
MINGO	66	$456,858	$18,274	.00
SULLY	169	$8,293,752	$331,746	.05
NON-PERMIT	11	$58,908	$1,767	.00
OTHER	874	$9,651,247	$386,026	.06
* TOTAL COUNTY *	4,310	$163,802,152	$6,550,759	1.01

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,660	$75,652,016	$3,025,423	.47
BATAVIA	88	$912,082	$36,485	.01
LIBERTYVILLE	52	$714,127	$28,561	.00
PACKWOOD	67	$674,400	$26,974	.00
NON-PERMIT	16	$21,359	$641	.00
OTHER	525	$4,609,579	$184,311	.03
* TOTAL COUNTY *	2,408	$82,583,563	$3,302,395	.51
JOHNSON COUNTY				
IOWA CITY*	4,841	$402,706,095	$16,106,344	2.49
CORALVILLE	1,061	$83,954,648	$3,357,836	.52
LONE TREE	164	$1,755,960	$70,232	.01
OXFORD	127	$1,784,325	$71,371	.01
SOLON	204	$4,416,677	$176,664	.03
HILLS	62	$2,516,825	$100,663	.02
NORTH LIBERTY	195	$3,937,540	$157,478	.02
SWISHER	104	$1,982,836	$79,213	.01
TIFFIN	51	$1,744,784	$69,787	.01
NON-PERMIT	48	$313,067	$9,395	.00
OTHER	1,117	$14,277,206	$571,045	.09
* TOTAL COUNTY *	7,974	$519,389,963	$20,770,028	3.21
JONES COUNTY				
ANAMOSA*	596	$39,235,360	$1,569,405	.24
MONTICELLO	807	$32,846,352	$1,313,846	.20
OLIN	175	$2,067,496	$82,694	.01
OXFORD JCT	133	$962,979	$38,520	.01
WYOMING	158	$2,592,973	$103,408	.02
ONSLOW	70	$400,160	$16,010	.00
NON-PERMIT	9	$129,724	$3,892	.00
OTHER	909	$10,819,079	$432,728	.07
* TOTAL COUNTY *	2,857	$89,054,123	$3,560,503	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	189	$2,501,991	$100,084	.02
SIGOURNEY*	416	$16,466,078	$658,501	.10
DELTA	42	$153,539	$6,143	.00
HEDRICK	172	$1,140,719	$45,513	.01
RICHLAND	125	$1,866,322	$74,652	.01
WHAT CHEER	150	$1,842,063	$73,679	.01
HARPER	44	$381,009	$15,237	.00
KESWICK	62	$1,489,827	$59,593	.01
OLLIE	45	$452,120	$18,085	.00
SOUTH ENGLISH	48	$608,171	$24,326	.00
NON-PERMIT	74	$19,243	$577	.00
OTHER	596	$6,072,928	$242,886	.04
* TOTAL COUNTY *	1,963	$32,994,010	$1,319,276	.20
KOSSUTH COUNTY				
ALGONA*	1,217	$59,713,194	$2,388,249	.37
BANCROFT	215	$5,901,159	$236,047	.04
BURT	74	$1,404,695	$56,186	.01
LU VERNE	64	$732,976	$29,316	.00
SWEA CITY	193	$2,574,864	$102,987	.02
TITONKA	146	$2,730,265	$109,211	.02
WESLEY	97	$2,926,166	$117,050	.02
WHITTEMORE	134	$2,588,943	$103,557	.02
FENTON	80	$1,271,622	$50,850	.01
LAKOTA	73	$645,924	$25,836	.00
LEDYARD	60	$639,850	$25,559	.00
LONE ROCK	47	$602,678	$24,108	.00
NON-PERMIT	4	$10,478	$315	.00
OTHER	640	$5,184,716	$207,363	.03
* TOTAL COUNTY *	3,044	$86,927,530	$3,476,634	.54

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE	COUNTY				
FT MADISON*		1,422	$74,398,612	$2,974,950	.46
KEOKUK		1,811	$102,836,332	$4,112,810	.64
DONNELLSON		227	$4,539,865	$181,491	.03
MONTROSE		108	$1,028,582	$41,146	.01
WEST POINT		205	$3,685,504	$147,414	.02
ST PAUL		50	$2,568,355	$102,734	.02
HOUGHTON		43	$1,417,207	$56,684	.01
NON-PERMIT		25	$436,058	$13,083	.00
OTHER		1,091	$17,604,918	$703,944	.11
* TOTAL COUNTY *		4,982	$208,515,433	$8,334,256	1.29
LINN	COUNTY				
CEDAR RAPIDS*		12,883	$1,116,442,280	$44,655,546	6.90
MARION		2,100	$116,918,881	$4,676,417	.72
CENTER POINT		212	$4,073,026	$162,915	.03
CENTRAL CITY		267	$2,219,134	$88,768	.01
HIAWATHA		422	$17,248,185	$689,922	.11
LISBON		252	$3,193,805	$127,756	.02
MT VERNON		444	$18,756,727	$750,206	.12
COGGON		130	$1,600,243	$64,005	.01
FAIRFAX		150	$1,985,601	$79,426	.01
SPRINGVILLE		166	$2,284,272	$91,335	.01
WALKER		151	$2,665,234	$106,608	.02
ALBURNETTE		106	$1,021,245	$40,849	.01
ELY		125	$2,621,211	$104,848	.02
PALO		96	$4,243,697	$169,750	.03
PRAIRIEBURG		42	$338,024	$13,519	.00
ROBINS		46	$194,415	$7,773	.00
NON-PERMIT		190	$3,263,027	$98,089	.02
OTHER		948	$19,582,960	$783,308	.12
* TOTAL COUNTY *		18,730	$1,318,651,967	$52,710,960	8.15

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	317	$7,243,886	$289,755	.04
WAPELLO*	395	$9,323,979	$372,899	.06
MORNING SUN	148	$3,024,833	$120,990	.02
GRANDVIEW	45	$536,090	$21,442	.00
OAKVILLE	76	$889,510	$35,582	.01
NON-PERMIT	2	$2,992	$90	.00
OTHER	366	$4,968,021	$198,714	.03
* TOTAL COUNTY *	1,349	$25,989,311	$1,039,472	.16
LUCAS COUNTY				
CHARITON*	818	$43,932,707	$1,757,190	.27
RUSSELL	62	$743,716	$29,700	.00
LUCAS	52	$234,951	$9,401	.00
NON-PERMIT	7	$27,153	$814	.00
OTHER	309	$3,956,462	$158,264	.02
* TOTAL COUNTY *	1,248	$48,894,989	$1,955,369	.30
LYON COUNTY				
ROCK RAPIDS*	448	$16,707,844	$667,865	.10
GEORGE	246	$4,892,270	$195,673	.03
DOON	139	$2,090,894	$83,591	.01
INWOOD	167	$3,974,673	$158,983	.02
LARCHWOOD	147	$2,241,817	$89,673	.01
LITTLE ROCK	65	$1,071,224	$42,845	.01
LESTER	70	$1,379,650	$55,187	.01
NON-PERMIT	8	$73,297	$2,199	.00
OTHER	454	$3,139,344	$125,569	.02
* TOTAL COUNTY *	1,744	$35,571,013	$1,421,585	.22
MADISON COUNTY				
WINTERSET*	676	$26,661,146	$1,066,352	.16
EARLHAM	174	$3,485,663	$139,425	.02
ST CHARLES	86	$1,744,308	$69,769	.01
TRURO	77	$711,438	$28,451	.00
NON-PERMIT	9	$68,008	$2,041	.00
OTHER	471	$3,345,930	$133,830	.02
* TOTAL COUNTY *	1,493	$36,016,493	$1,439,868	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	1,915	$101,896,983	$4,075,559	.63
NEW SHARON	255	$2,982,394	$119,239	.02
BARNES CITY	51	$313,444	$12,529	.00
FREMONT	115	$790,820	$31,629	.00
NON-PERMIT	23	$42,322	$1,269	.00
OTHER	793	$7,507,896	$300,311	.05
* TOTAL COUNTY *	3,152	$113,533,859	$4,540,536	.70
MARION COUNTY				
KNOXVILLE*	1,005	$51,946,930	$2,077,547	.32
PELLA	1,086	$57,275,421	$2,291,010	.35
PLEASANTVILLE	224	$3,744,339	$149,764	.02
BUSSEY	67	$554,803	$22,191	.00
MELCHER	129	$1,390,561	$55,623	.01
NON-PERMIT	15	$633,821	$19,014	.00
OTHER	838	$13,397,134	$535,722	.08
* TOTAL COUNTY *	3,364	$128,943,009	$5,150,871	.80
MARSHALL COUNTY				
MARSHALLTOWN*	3,327	$199,298,854	$7,971,036	1.23
STATE CENTER	268	$3,433,939	$137,354	.02
ALBION	81	$1,177,308	$47,090	.01
GILMAN	121	$1,353,858	$54,095	.01
MELBOURNE	89	$869,522	$34,774	.01
LAUREL	72	$965,290	$38,611	.01
LE GRAND	103	$1,379,052	$55,165	.01
LISCOMB	42	$409,032	$16,362	.00
RHODES	57	$253,837	$10,154	.00
NON-PERMIT	14	$394,310	$11,829	.00
OTHER	605	$9,255,352	$370,143	.06
* TOTAL COUNTY *	4,779	$218,790,354	$8,746,613	1.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	550	$24,587,806	$983,455	.15
MALVERN	181	$3,534,670	$141,375	.02
EMERSON	119	$2,035,986	$81,437	.01
HENDERSON	54	$432,864	$17,315	.00
NON-PERMIT	4	$36,688	$1,100	.00
OTHER	424	$3,467,294	$138,695	.02
* TOTAL COUNTY *	1,332	$34,095,308	$1,363,377	.21
MITCHELL COUNTY				
OSAGE*	657	$20,673,144	$826,684	.13
ST ANSGAR	233	$12,005,319	$479,779	.07
RICEVILLE	148	$2,208,803	$88,348	.01
STACYVILLE	132	$2,790,517	$111,620	.02
NON-PERMIT	10	$33,036	$1,002	.00
OTHER	512	$5,222,215	$208,888	.03
* TOTAL COUNTY *	1,692	$42,933,034	$1,716,321	.27
MONONA COUNTY				
ONAWA*	578	$21,380,485	$855,221	.13
MAPLETON	354	$9,355,763	$374,233	.06
UTE	130	$1,497,485	$59,897	.01
WHITING	111	$991,123	$39,644	.01
BLENCOE	65	$656,138	$26,186	.00
CASTANA	51	$273,870	$10,955	.00
MOORHEAD	74	$748,656	$29,932	.00
SOLDIER	72	$648,599	$25,948	.00
NON-PERMIT	6	$60,565	$1,818	.00
OTHER	287	$3,493,154	$139,719	.02
* TOTAL COUNTY *	1,728	$39,105,838	$1,563,553	.24
MONROE COUNTY				
ALBIA*	648	$23,050,182	$922,010	.14
LOVILIA	109	$930,773	$37,208	.01
NON-PERMIT	5	$9,943	$298	.00
OTHER	312	$4,489,200	$179,569	.03
* TOTAL COUNTY *	1,074	$28,480,098	$1,139,085	.18

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	1,090	$58,259,951	$2,329,775	.36
VILLISCA	235	$3,743,616	$149,283	.02
STANTON	143	$3,473,648	$138,923	.02
ELLIOTT	84	$708,000	$28,320	.00
NON-PERMIT	5	$34,427	$1,033	.00
OTHER	326	$2,676,673	$107,066	.02
* TOTAL COUNTY *	1,883	$68,896,315	$2,754,400	.43
MUSCATINE COUNTY				
MUSCATINE*	2,677	$152,024,821	$6,079,728	.94
WEST LIBERTY	401	$10,960,954	$438,316	.07
WILTON	432	$28,940,567	$1,157,608	.18
ATALISSA	58	$457,985	$18,319	.00
CONESVILLE	42	$362,886	$14,513	.00
NICHOLS	57	$1,633,823	$65,356	.01
NON-PERMIT	23	$126,463	$3,792	.00
OTHER	704	$8,401,489	$336,024	.05
* TOTAL COUNTY *	4,394	$202,908,988	$8,113,656	1.25
OBRIEN COUNTY				
SHELDON	973	$49,419,945	$1,976,664	.31
HARTLEY	356	$6,527,673	$261,113	.04
PAULLINA	303	$5,118,990	$204,756	.03
PRIMGHAR*	220	$5,858,731	$234,065	.04
SANBORN	247	$4,684,574	$187,378	.03
SUTHERLAND	165	$2,014,153	$80,516	.01
ARCHER	45	$862,829	$34,515	.01
NON-PERMIT	11	$42,801	$1,283	.00
OTHER	424	$3,989,440	$159,563	.02
* TOTAL COUNTY *	2,744	$78,519,136	$3,139,853	.49

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	546	$17,158,398	$686,309	.11
ASHTON	94	$1,729,352	$69,171	.01
OCHEYEDAN	137	$1,939,495	$77,582	.01
MELVIN	82	$2,188,653	$87,550	.01
NON-PERMIT	2	$15,175	$455	.00
OTHER	284	$2,086,171	$83,440	.01
* TOTAL COUNTY *	1,145	$25,117,244	$1,004,507	.16
PAGE COUNTY				
CLARINDA*	863	$35,188,768	$1,407,401	.22
SHENANDOAH	1,172	$37,370,503	$1,494,794	.23
ESSEX	139	$1,460,035	$58,400	.01
BRADDYVILLE	53	$394,457	$15,778	.00
COIN	54	$406,208	$16,247	.00
COLLEGE SPRINGS	43	$256,921	$10,275	.00
NON-PERMIT	5	$26,074	$882	.00
OTHER	374	$3,578,008	$143,073	.02
* TOTAL COUNTY *	2,703	$78,680,974	$3,146,850	.49
PALO ALTO COUNTY				
EMMETSBURG*	668	$19,231,636	$769,126	.12
GRAETTINGER	182	$2,461,583	$98,472	.02
RUTHVEN	131	$3,324,355	$132,968	.02
WEST BEND	209	$6,849,919	$273,829	.04
AYRSHIRE	48	$253,250	$10,128	.00
MALLARD	89	$915,406	$36,597	.01
NON-PERMIT	7	$29,864	$895	.00
OTHER	286	$2,464,210	$98,552	.02
* TOTAL COUNTY *	1,620	$35,530,223	$1,420,567	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	1,324	$63,886,268	$2,555,187	.39
AKRON	263	$6,505,302	$260,209	.04
KINGSLEY	325	$6,161,157	$246,435	.04
REMSEN	333	$7,935,718	$317,379	.05
MERRILL	135	$2,173,471	$86,945	.01
HINTON	99	$2,059,617	$82,383	.01
OYENS	47	$193,563	$7,743	.00
NON-PERMIT	18	$141,485	$4,287	.00
OTHER	546	$4,643,598	$185,667	.03
* TOTAL COUNTY *	3,090	$93,700,179	$3,746,235	.58
POCAHONTAS COUNTY				
FONDA	158	$2,017,909	$80,717	.01
LAURENS	381	$7,926,111	$317,031	.05
POCAHONTAS*	534	$13,256,836	$530,023	.08
GILMORE CITY	61	$2,149,755	$85,977	.01
ROLFE	177	$3,795,902	$151,789	.02
HAVELOCK	44	$654,140	$26,168	.00
PALMER	89	$982,409	$39,289	.01
VARINA	42	$190,592	$7,626	.00
NON-PERMIT	2	$2,659	$80	.00
OTHER	346	$1,310,259	$52,404	.01
* TOTAL COUNTY *	1,834	$32,286,572	$1,291,104	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	25,423	$2,680,613,505	$107,217,208	16.57
WEST DES MOINES	3,683	$334,150,092	$13,365,697	2.07
URBANDALE	830	$50,676,831	$2,026,994	.31
ALTOONA	638	$45,996,435	$1,839,772	.28
ANKENY	1,690	$85,702,888	$3,427,921	.53
CLIVE	210	$13,485,227	$539,414	.08
GRIMES	283	$9,397,282	$375,883	.06
MITCHELLVILLE	155	$1,571,603	$62,863	.01
POLK CITY	210	$2,791,055	$111,637	.02
BONDURANT	185	$2,672,561	$106,896	.02
ELKHART	59	$1,760,558	$70,425	.01
RUNNELLS	136	$2,413,521	$96,542	.01
JOHNSTON	502	$21,821,293	$872,487	.13
ALLEMAN	44	$935,390	$37,409	.01
NON-PERMIT	329	$6,753,698	$203,358	.03
OTHER	483	$13,317,362	$532,658	.08
* TOTAL COUNTY *	34,860	$3,274,059,301	$130,887,164	20.23
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,862	$322,522,544	$12,900,692	1.99
AVOCA	318	$16,070,067	$642,801	.10
CARTER LAKE	208	$4,992,588	$199,709	.03
OAKLAND	266	$5,719,890	$228,743	.04
CARSON	114	$1,038,377	$41,538	.01
NEOLA	145	$3,013,139	$120,451	.02
WALNUT	198	$2,889,341	$115,553	.02
CRESCENT	85	$2,136,792	$85,470	.01
HANCOCK	58	$542,056	$21,678	.00
MACEDONIA	62	$2,494,254	$99,767	.02
MINDEN	113	$2,162,400	$86,494	.01
TREYNOR	131	$2,453,401	$98,139	.02
UNDERWOOD	104	$1,531,765	$61,273	.01
NON-PERMIT	81	$529,518	$15,951	.00
OTHER	1,096	$42,167,007	$1,686,526	.26
* TOTAL COUNTY *	7,841	$410,263,139	$16,404,785	2.54

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK COUNTY				
GRINNELL	1,143	$73,021,316	$2,920,605	.45
BROOKLYN	317	$16,284,218	$651,100	.10
MONTEZUMA*	436	$10,576,443	$422,927	.07
VICTOR	43	$2,361,460	$94,457	.01
DEEP RIVER	60	$836,387	$33,455	.01
MALCOM	67	$1,456,767	$58,270	.01
NON-PERMIT	7	$106,548	$3,196	.00
OTHER	528	$7,223,829	$288,957	.04
* TOTAL COUNTY *	2,601	$111,866,968	$4,472,967	.69
RINGGOLD COUNTY				
MOUNT AYR*	418	$14,101,558	$564,057	.09
DIAGONAL	68	$726,856	$29,078	.00
KELLERTON	68	$473,807	$18,951	.00
TINGLEY	46	$403,016	$16,119	.00
NON-PERMIT	1	$5,000	$150	.00
OTHER	279	$1,666,926	$66,680	.01
* TOTAL COUNTY *	880	$17,377,163	$695,035	.11
SAC COUNTY				
SAC CITY*	531	$16,141,277	$645,613	.10
LAKE VIEW	298	$6,607,440	$264,171	.04
ODEBOLT	211	$3,558,002	$142,312	.02
EARLY	102	$1,385,260	$55,408	.01
SCHALLER	164	$3,078,725	$123,135	.02
WALL LAKE	193	$4,955,818	$198,219	.03
AUBURN	75	$940,636	$37,624	.01
LYTTON	75	$880,767	$35,232	.01
NON-PERMIT	7	$70,194	$2,106	.00
OTHER	430	$4,770,614	$190,777	.03
* TOTAL COUNTY *	2,086	$42,388,733	$1,694,597	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	10,016	$810,701,194	$32,421,193	5.01
BETTENDORF	2,613	$209,939,746	$8,397,400	1.30
BUFFALO	109	$2,430,019	$97,198	.02
LE CLAIRE	332	$3,772,535	$150,881	.02
BLUE GRASS	227	$3,221,222	$128,822	.02
ELDRIDGE	472	$19,886,325	$795,424	.12
PRINCETON	123	$2,106,791	$84,270	.01
WALCOTT	278	$15,210,048	$608,401	.09
DIXON	58	$531,987	$21,280	.00
DONAHUE	69	$792,210	$31,685	.00
LONG GROVE	78	$535,636	$21,428	.00
MCCAUSLAND	74	$576,335	$22,991	.00
NEW LIBERTY	45	$168,825	$6,748	.00
RIVERDALE	46	$1,082,342	$43,294	.01
NON-PERMIT	183	$2,067,618	$62,033	.01
OTHER	907	$16,158,317	$646,215	.10
* TOTAL COUNTY *	15,630	$1,089,181,150	$43,539,263	6.73
SHELBY COUNTY				
HARLAN*	1,040	$42,703,104	$1,708,091	.26
ELK HORN	149	$1,936,381	$77,453	.01
SHELBY	123	$1,460,932	$58,430	.01
DEFIANCE	97	$1,065,060	$42,608	.01
EARLING	123	$1,058,029	$42,311	.01
IRWIN	128	$2,145,033	$85,741	.01
PANAMA	77	$848,590	$33,944	.01
PORTSMOUTH	58	$1,024,547	$40,977	.01
WESTPHALIA	48	$495,716	$19,798	.00
NON-PERMIT	7	$57,208	$1,717	.00
OTHER	384	$3,315,152	$132,462	.02
* TOTAL COUNTY *	2,234	$56,109,752	$2,243,532	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	518	$13,439,868	$537,245	.08
ALTON	190	$4,547,446	$181,899	.03
HULL	311	$5,560,052	$222,396	.03
ORANGE CITY*	615	$25,279,948	$1,011,088	.16
ROCK VALLEY	559	$17,181,226	$686,799	.11
SIOUX CENTER	923	$32,283,200	$1,291,279	.20
BOYDEN	139	$1,905,645	$76,164	.01
HOSPERS	180	$4,185,796	$167,424	.03
IRETON	164	$4,929,236	$197,170	.03
GRANVILLE	79	$765,689	$30,631	.00
MAURICE	48	$271,555	$10,864	.00
NON-PERMIT	25	$190,333	$5,713	.00
OTHER	768	$8,449,285	$337,939	.05
* TOTAL COUNTY *	4,519	$118,989,279	$4,756,611	.74
STORY COUNTY				
AMES	4,041	$295,921,416	$11,836,841	1.83
NEVADA*	805	$32,560,646	$1,301,892	.20
STORY CITY	478	$13,437,241	$537,447	.08
CAMBRIDGE	68	$650,728	$26,030	.00
COLO	136	$1,865,248	$74,604	.01
MAXWELL	142	$1,403,050	$56,119	.01
ROLAND	154	$1,951,345	$78,053	.01
SLATER	165	$4,154,242	$166,161	.03
ZEARING	138	$1,979,912	$79,169	.01
COLLINS	62	$865,859	$34,634	.01
GILBERT	101	$1,007,359	$40,294	.01
HUXLEY	243	$5,013,639	$200,541	.03
MCCALLSBURG	58	$312,959	$12,518	.00
NON-PERMIT	33	$651,467	$19,544	.00
OTHER	831	$11,028,633	$441,140	.07
* TOTAL COUNTY *	7,455	$372,803,744	$14,904,987	2.30

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA COUNTY				
TAMA	479	$14,712,613	$588,425	.09
DYSART	244	$4,363,022	$174,516	.03
TOLEDO*	404	$22,909,952	$916,196	.14
TRAER	299	$7,316,106	$292,649	.05
GARWIN	95	$754,102	$30,163	.00
GLADBROOK	203	$5,108,373	$204,338	.03
CHELSEA	119	$1,824,016	$72,963	.01
CLUTIER	60	$554,515	$22,142	.00
ELBERON	41	$363,619	$14,544	.00
LINCOLN	43	$841,914	$33,646	.01
MONTOUR	43	$846,077	$33,842	.01
NON-PERMIT	13	$79,330	$2,535	.00
OTHER	460	$2,363,649	$94,548	.01
* TOTAL COUNTY *	2,503	$62,037,288	$2,480,507	.38
TAYLOR COUNTY				
BEDFORD*	401	$6,335,587	$253,388	.04
LENOX	293	$6,809,897	$271,868	.04
CLEARFIELD	127	$893,208	$35,725	.01
NEW MARKET	74	$301,087	$12,043	.00
BLOCKTON	70	$584,941	$23,397	.00
NON-PERMIT	0	$0	$0	.00
OTHER	245	$695,879	$27,836	.00
* TOTAL COUNTY *	1,210	$15,620,599	$624,257	.10
UNION COUNTY				
CRESTON*	1,191	$56,708,846	$2,267,544	.35
AFTON	143	$2,564,212	$102,569	.02
LORIMOR	65	$643,424	$25,740	.00
NON-PERMIT	5	$55,394	$1,661	.00
OTHER	284	$1,917,734	$76,708	.01
* TOTAL COUNTY *	1,688	$61,889,610	$2,474,222	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	244	$4,215,066	$168,596	.03
BONAPARTE	97	$1,281,955	$51,273	.01
FARMINGTON	214	$2,254,533	$90,185	.01
MILTON	82	$770,229	$30,806	.00
BIRMINGHAM	87	$653,233	$26,127	.00
CANTRIL	86	$591,338	$23,652	.00
STOCKPORT	77	$1,139,804	$45,565	.01
NON-PERMIT	4	$38,504	$1,155	.00
OTHER	492	$3,358,118	$134,317	.02
* TOTAL COUNTY *	1,383	$14,302,780	$571,676	.09
WAPELLO COUNTY				
OTTUMWA*	3,201	$164,170,761	$6,566,062	1.01
ELDON	188	$2,052,520	$81,919	.01
EDDYVILLE	149	$1,892,090	$75,682	.01
AGENCY	117	$1,099,597	$43,988	.01
BLAKESBURG	59	$518,661	$20,744	.00
NON-PERMIT	42	$136,398	$4,193	.00
OTHER	645	$4,936,808	$197,417	.03
* TOTAL COUNTY *	4,401	$174,806,835	$6,990,005	1.08
WARREN COUNTY				
INDIANOLA*	1,382	$53,490,584	$2,139,384	.33
CARLISLE	348	$7,521,126	$300,846	.05
NORWALK	344	$6,914,978	$276,595	.04
MILO	72	$606,192	$24,247	.00
CUMMING	60	$276,053	$11,044	.00
HARTFORD	70	$427,938	$17,115	.00
LACONA	98	$1,087,000	$43,482	.01
MARTENSDALE	66	$1,003,295	$40,128	.01
NEW VIRGINIA	82	$873,205	$34,927	.01
NON-PERMIT	22	$104,654	$3,153	.00
OTHER	777	$8,344,760	$333,706	.05
* TOTAL COUNTY *	3,321	$80,649,785	$3,224,627	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	1,244	$55,398,343	$2,215,790	.34
KALONA	530	$14,401,335	$576,045	.09
BRIGHTON	153	$1,661,451	$66,455	.01
RIVERSIDE	134	$1,726,559	$69,061	.01
WELLMAN	243	$7,390,796	$295,632	.05
AINSWORTH	90	$1,126,976	$45,073	.01
CRAWFORDSVILLE	64	$629,245	$25,168	.00
WEST CHESTER	48	$209,515	$8,386	.00
NON-PERMIT	6	$37,114	$1,113	.00
OTHER	711	$9,394,658	$375,752	.06
* TOTAL COUNTY *	3,223	$91,975,992	$3,678,475	.57
WAYNE COUNTY				
CORYDON*	451	$9,488,482	$379,536	.06
SEYMOUR	142	$1,315,919	$52,555	.01
ALLERTON	135	$1,141,194	$45,650	.01
HUMESTON	175	$2,563,717	$102,555	.02
LINEVILLE	63	$688,445	$27,541	.00
NON-PERMIT	3	$13,626	$409	.00
OTHER	319	$2,446,846	$97,852	.02
* TOTAL COUNTY *	1,288	$17,658,229	$706,098	.11
WEBSTER COUNTY				
FT DODGE*	3,594	$225,997,392	$9,039,151	1.40
GOWRIE	293	$7,513,616	$299,842	.05
DAYTON	193	$2,719,551	$108,779	.02
LEHIGH	97	$1,553,485	$62,142	.01
OTHO	54	$305,648	$12,226	.00
BADGER	78	$704,216	$28,167	.00
CALLENDER	86	$888,699	$35,548	.01
CLARE	41	$223,706	$8,947	.00
DUNCOMBE	62	$593,426	$23,733	.00
HARCOURT	85	$1,748,698	$69,946	.01
MOORLAND	48	$272,863	$10,914	.00
VINCENT	52	$2,400,944	$96,034	.01
NON-PERMIT	36	$236,173	$7,137	.00
OTHER	929	$14,055,903	$562,208	.09
* TOTAL COUNTY *	5,648	$259,214,320	$10,364,774	1.60

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	587	$15,580,053	$622,913	.10
BUFFALO CENTER	245	$7,333,215	$292,771	.05
LAKE MILLS	423	$11,957,523	$478,272	.07
THOMPSON	116	$4,627,361	$185,097	.03
LELAND	63	$575,830	$23,033	.00
RAKE	77	$847,166	$33,882	.01
NON-PERMIT	50	$56,896	$1,817	.00
OTHER	307	$8,399,034	$335,955	.05
* TOTAL COUNTY *	1,868	$49,377,078	$1,973,740	.31
WINNESHIEK COUNTY				
DECORAH*	1,300	$69,351,477	$2,773,492	.43
CALMAR	203	$5,473,931	$218,958	.03
OSSIAN	228	$4,397,927	$175,926	.03
FT. ATKINSON	123	$2,639,552	$105,582	.02
RIDGEWAY	85	$634,777	$25,392	.00
SPILLVILLE	91	$1,702,907	$68,033	.01
NON-PERMIT	10	$35,485	$1,065	.00
OTHER	786	$9,156,733	$366,275	.06
* TOTAL COUNTY *	2,826	$93,392,789	$3,734,723	.58
WOODBURY COUNTY				
SIOUX CITY*	8,297	$627,533,284	$25,104,703	3.88
MOVILLE	229	$7,401,583	$296,320	.05
ANTHON	182	$2,560,919	$102,406	.02
CORRECTIONVILLE	210	$2,741,468	$109,659	.02
DANBURY	112	$2,290,199	$91,608	.01
SERGEANT BLUFF	260	$6,980,325	$279,214	.04
SLOAN	148	$2,110,509	$84,420	.01
CUSHING	84	$481,413	$19,258	.00
HORNICK	44	$923,747	$36,910	.01
LAWTON	94	$1,499,062	$59,965	.01
OTO	48	$395,724	$15,829	.00
PIERSON	98	$790,241	$31,605	.00
SALIX	67	$1,250,988	$50,040	.01
SMITHLAND	43	$353,616	$14,144	.00
NON-PERMIT	79	$1,884,934	$56,548	.01
OTHER	449	$4,539,104	$181,561	.03
* TOTAL COUNTY *	10,444	$663,737,116	$26,534,190	4.10

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1988

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	193	$2,268,143	$90,727	.01
NORTHWOOD*	381	$11,764,113	$470,482	.07
FERTILE	81	$953,513	$38,139	.01
GRAFTON	85	$1,081,173	$43,250	.01
HANLONTOWN	50	$562,653	$22,508	.00
KENSETT	65	$585,899	$23,436	.00
NON-PERMIT	29	$83,172	$2,572	.00
OTHER	350	$2,094,322	$83,766	.01
* TOTAL COUNTY *	1,234	$19,392,988	$774,880	.12
WRIGHT COUNTY				
CLARION*	603	$17,648,695	$705,868	.11
EAGLE GROVE	534	$18,443,323	$737,749	.11
BELMOND	527	$17,134,954	$685,390	.11
DOWS	138	$1,771,138	$70,831	.01
GOLDFIELD	147	$2,673,748	$106,953	.02
ROWAN	60	$628,656	$25,143	.00
WOOLSTOCK	45	$1,511,959	$60,477	.01
NON-PERMIT	3	$21,288	$638	.00
OTHER	357	$3,183,191	$127,326	.02
* TOTAL COUNTY *	2,414	$63,016,952	$2,520,375	.39
* LATE FILERS *	23,182	$194,574,755	$7,780,125	1.20
** GRAND TOTAL **	373,968	$16,187,378,730	$647,029,823	100.00

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	259	$335,870
* TOTAL *	259	$335,870

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$125,153
BLDG. MTL.	65	$124,001
GEN. MDSE.	31	$91,222
FOOD	21	$57,269
MOTOR VEH.	114	$121,601
APPAREL	22	$22,435
HOME FURN.		
EAT DRINK	92	$141,214
SPECIALTY	212	$44,160
SERVICES	445	$149,298
WHOLESALE	149	$254,076
MISC.	205	$316,275
* TOTAL *	1,401	$1,446,704

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.		
GEN. MDSE.	28	$79,621
FOOD		
MOTOR VEH.	62	$64,169
APPAREL		
HOME FURN.		
EAT DRINK	64	$44,216
SPECIALTY	113	$65,736
SERVICES	217	$78,049
WHOLESALE	75	$72,821
MISC.	158	$297,868
* TOTAL *	717	$702,480

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$440,207	54	$440,207
BLDG. MTL.			70	$135,018	70	$135,018
GEN. MDSE.	24	$115,748	31	$38,505	55	$154,253
FOOD			35	$64,961	35	$64,961
MOTOR VEH.	67	$151,576	75	$61,632	142	$213,208
APPAREL	27	$46,374	20	$11,696	47	$58,070
HOME FURN.	21	$53,528	23	$10,987	44	$64,515
EAT DRINK	46	$66,765	136	$128,163	182	$194,928
SPECIALTY	109	$84,827	226	$72,474	335	$157,301
SERVICES	269	$108,462	468	$108,599	737	$217,061
WHOLESALE	52	$165,445	113	$117,851	165	$283,296
MISC.	132	$389,095	174	$76,779	306	$465,874
* TOTAL *	747	$1,181,820	1,425	$1,266,872	2,172	$2,448,692

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$319,027	25	$111,110	49	$430,137
BLDG. MTL.	27	$111,226	26	$13,053	53	$124,279
GEN. MDSE.	38	$334,527			38	$334,527
FOOD	39	$233,338	20	$14,678	59	$248,016
MOTOR VEH.	73	$137,294	70	$22,898	143	$160,192
APPAREL	47	$81,376			47	$81,376
HOME FURN.	49	$66,081	20	$3,130	69	$69,211
EAT DRINK	91	$148,299	82	$35,039	173	$183,338
SPECIALTY	210	$126,168	169	$25,282	379	$151,450
SERVICES	321	$153,419	289	$48,972	610	$202,391
WHOLESALE	66	$136,930	70	$62,847	136	$199,777
MISC.	87	$109,469	99	$24,618	186	$134,087
* TOTAL *	1,072	$1,957,154	870	$361,627	1,942	$2,318,781

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			38	$14,645	38	$14,645
BLDG. MTL.	27	$48,132	20	$7,634	47	$55,766
GEN. MDSE.						
FOOD						
MOTOR VEH.	26	$59,539	24	$21,410	50	$80,949
APPAREL	20	$26,609			20	$26,609
HOME FURN.	28	$75,102			28	$75,102
EAT DRINK	42	$46,963	61	$27,482	103	$74,445
SPECIALTY	84	$89,036	115	$8,288	199	$97,324
SERVICES	182	$91,117	181	$55,054	363	$146,171
WHOLESALE	56	$72,044	80	$40,936	136	$112,980
MISC.	131	$298,164	111	$49,798	242	$347,962
* TOTAL *	596	$806,706	630	$225,247	1,226	$1,031,953

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					78	$130,208
BLDG. MTL.					79	$76,996
GEN. MDSE.					31	$31,605
FOOD					47	$65,973
MOTOR VEH.	40	$83,187	68	$73,069	103	$115,366
APPAREL	21	$23,056	26	$55,580		
HOME FURN.			31	$77,211	29	$28,525
EAT DRINK	36	$40,973	70	$115,750	98	$52,229
SPECIALTY	71	$22,358	163	$75,942	251	$57,180
SERVICES	142	$54,000	252	$98,602	594	$132,395
WHOLESALE	38	$33,468	62	$98,116	217	$188,502
MISC.	105	$314,600	193	$731,949	232	$77,235
* TOTAL *	453	$571,642	865	$1,326,219	1,759	$956,214

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	78	$130,208
BLDG. MTL.	79	$76,996
GEN. MDSE.	31	$31,605
FOOD	47	$65,973
MOTOR VEH.	211	$271,622
APPAREL	47	$78,636
HOME FURN.	60	$105,736
EAT DRINK	204	$208,952
SPECIALTY	485	$155,480
SERVICES	988	$284,997
WHOLESALE	317	$320,086
MISC.	530	$1,123,784
* TOTAL *	3,077	$2,854,075

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$3,108,079	43	$905,146		
BLDG. MTL.	186	$1,003,797	62	$415,257		
GEN. MDSE.	135	$3,429,756	49	$1,447,075		
FOOD	162	$1,249,809	105	$297,771		
MOTOR VEH.	410	$945,321	199	$465,448	24	$35,666
APPAREL	208	$726,642	170	$490,968		
HOME FURN.	266	$811,283	135	$341,404		
EAT DRINK	629	$1,658,297	345	$1,141,197	42	$61,631
SPECIALTY	1,613	$1,370,238	868	$650,909	82	$8,630
SERVICES	2,417	$2,676,711	1,086	$991,499	133	$36,581
WHOLESALE	597	$1,992,556	215	$503,047	23	$5,784
MISC.	888	$1,260,352	333	$385,711	68	$85,025
* TOTAL *	7,590	$20,232,841	3,610	$8,035,432	372	$233,317

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$142,034	174	$4,155,259
BLDG. MTL.	53	$150,313	301	$1,569,367
GEN. MDSE.	25	$41,918	209	$4,918,749
FOOD	23	$54,248	290	$1,601,828
MOTOR VEH.	94	$86,627	727	$1,533,062
APPAREL			378	$1,217,610
HOME FURN.	49	$24,305	450	$1,176,992
EAT DRINK	116	$100,276	1,132	$2,961,401
SPECIALTY	284	$85,486	2,847	$2,115,263
SERVICES	452	$142,948	4,088	$3,847,739
WHOLESALE	156	$177,301	991	$2,678,688
MISC.	283	$110,864	1,572	$1,841,952
* TOTAL *	1,587	$1,116,320	13,159	$29,617,910

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$549,444	60	$263,824	91	$813,268
BLDG. MTL.	47	$145,725	40	$32,764	87	$178,489
GEN. MDSE.	32	$320,520	20	$43,243	52	$363,763
FOOD	41	$276,090	26	$63,654	67	$339,744
MOTOR VEH.	109	$234,990	76	$76,666	185	$311,656
APPAREL	47	$55,391			47	$55,391
HOME FURN.	57	$242,280	35	$17,018	92	$259,298
EAT DRINK	130	$295,262	75	$35,111	205	$330,373
SPECIALTY	333	$183,667	257	$26,774	590	$210,441
SERVICES	626	$259,388	367	$81,660	993	$341,048
WHOLESALE	123	$165,480	124	$97,571	247	$263,051
MISC.	168	$140,213	226	$299,602	394	$439,815
* TOTAL *	1,744	$2,868,450	1,306	$1,037,887	3,050	$3,906,337

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$134,369	73	$217,349	94	$351,718
BLDG. MTL.	26	$106,675	69	$124,387	95	$231,062
GEN. MDSE.	39	$451,037	46	$82,745	85	$533,782
FOOD			45	$91,483	45	$91,483
MOTOR VEH.	76	$153,871	108	$114,988	184	$268,859
APPAREL	59	$94,186			59	$94,186
HOME FURN.	51	$81,088	48	$18,334	99	$99,422
EAT DRINK	72	$231,256	101	$92,692	173	$323,948
SPECIALTY	199	$145,638	322	$61,249	521	$206,887
SERVICES	398	$456,638	630	$230,976	1,028	$687,614
WHOLESALE	94	$133,748	187	$311,635	281	$445,383
MISC.	151	$281,696	288	$127,388	439	$409,084
* TOTAL *	1,186	$2,270,202	1,917	$1,473,226	3,103	$3,743,428

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$382,293	68	$157,531	91	$539,824
BLDG. MTL.	38	$94,015	58	$110,954	96	$204,969
GEN. MDSE.	22	$416,101	22	$34,186	44	$450,287
FOOD	27	$183,354	27	$25,513	54	$208,867
MOTOR VEH.	69	$109,724	108	$154,475	177	$264,199
APPAREL						
HOME FURN.	34	$35,028	37	$17,702	71	$52,730
EAT DRINK	92	$159,169	135	$93,879	227	$253,048
SPECIALTY	187	$123,460	340	$50,943	527	$174,403
SERVICES	299	$112,683	616	$129,035	915	$241,718
WHOLESALE	67	$177,688	212	$203,641	279	$381,329
MISC.	140	$70,536	221	$80,818	361	$151,354
* TOTAL *	998	$1,864,051	1,844	$1,058,677	2,842	$2,922,728

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$546,677	56	$135,091	91	$681,768
BLDG. MTL.	28	$156,684	58	$271,821	86	$428,505
GEN. MDSE.	43	$433,755	28	$45,336	71	$479,091
FOOD	28	$250,437			28	$250,437
MOTOR VEH.	107	$250,846	62	$36,547	169	$287,393
APPAREL	69	$172,860			69	$172,860
HOME FURN.	90	$79,840	37	$80,422	127	$160,262
EAT DRINK	118	$299,415	93	$62,412	211	$361,827
SPECIALTY	267	$414,860	230	$59,498	497	$474,358
SERVICES	525	$343,581	480	$109,887	1,005	$453,468
WHOLESALE	121	$300,241	176	$272,350	297	$572,591
MISC.	182	$124,061	256	$119,790	438	$243,851
* TOTAL *	1,613	$3,373,257	1,476	$1,193,154	3,089	$4,566,411

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$557,934
BLDG. MTL.	114	$164,164
GEN. MDSE.	56	$130,195
FOOD	66	$63,179
MOTOR VEH.	121	$104,417
APPAREL	30	$27,252
HOME FURN.	79	$49,762
EAT DRINK	153	$127,008
SPECIALTY	338	$58,519
SERVICES	865	$266,941
WHOLESALE	253	$256,199
MISC.	236	$75,495
* TOTAL *	2,435	$1,881,065

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	83	$1,297,467
BLDG. MTL.	63	$79,631
GEN. MDSE.	39	$73,203
FOOD	48	$105,353
MOTOR VEH.	95	$90,800
APPAREL		
HOME FURN.	76	$45,390
EAT DRINK	117	$90,498
SPECIALTY	324	$82,060
SERVICES	650	$254,154
WHOLESALE	177	$259,072
MISC.	284	$126,762
* TOTAL *	1,956	$2,504,390

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$543,008	108	$188,856	131	$731,864
BLDG. MTL.	48	$231,201	69	$168,647	117	$399,848
GEN. MDSE.	36	$605,654	32	$48,583	68	$654,237
FOOD			36	$34,786	36	$34,786
MOTOR VEH.	97	$222,967	100	$120,881	197	$343,848
APPAREL	77	$176,312			77	$176,312
HOME FURN.	78	$172,434	35	$21,588	113	$194,022
EAT DRINK	129	$274,574	164	$127,654	293	$402,228
SPECIALTY	275	$322,253	231	$50,385	506	$372,638
SERVICES	508	$390,438	483	$179,487	991	$569,925
WHOLESALE	166	$426,046	239	$287,197	405	$713,243
MISC.	201	$453,951	218	$216,716	419	$670,667
* TOTAL *	1,638	$3,818,838	1,715	$1,444,780	3,353	$5,263,618

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			71	$82,949	71	$82,949
BLDG. MTL.	36	$120,758	27	$31,059	63	$151,817
GEN. MDSE.	40	$442,585	25	$29,626	65	$472,211
FOOD	42	$207,571	33	$58,369	75	$265,940
MOTOR VEH.	104	$121,582	94	$72,123	198	$193,705
APPAREL	59	$119,383			59	$119,383
HOME FURN.	57	$70,910	40	$12,340	97	$83,250
EAT DRINK	108	$245,640	104	$64,988	212	$310,628
SPECIALTY	254	$203,828	192	$33,241	446	$237,069
SERVICES	405	$233,233	397	$107,691	802	$340,924
WHOLESALE	136	$283,471	149	$129,626	285	$413,097
MISC.	206	$451,550	188	$57,554	394	$509,104
* TOTAL *	1,447	$2,500,511	1,320	$679,566	2,767	$3,180,077

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$103,358	69	$103,358
BLDG. MTL.	21	$41,471	47	$40,195	68	$81,666
GEN. MDSE.			27	$62,036	27	$62,036
FOOD			32	$61,175	32	$61,175
MOTOR VEH.	44	$62,169	125	$111,584	169	$173,753
APPAREL	31	$41,958			31	$41,958
HOME FURN.	23	$50,493	49	$24,212	72	$74,705
EAT DRINK	47	$50,815	153	$141,595	200	$192,410
SPECIALTY	120	$39,373	395	$77,130	515	$116,503
SERVICES	210	$69,892	610	$165,542	820	$235,434
WHOLESALE	65	$135,385	199	$266,675	264	$402,060
MISC.	138	$484,151	329	$118,319	467	$602,470
* TOTAL *	699	$975,707	2,035	$1,171,821	2,734	$2,147,528

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$1,385,419	22	$261,146	50	$35,151
BLDG. MTL.	78	$290,263	30	$108,772	28	$65,402
GEN. MDSE.	63	$2,821,573	44	$86,946		
FOOD	69	$629,829			28	$18,570
MOTOR VEH.	224	$467,485	79	$124,925	75	$135,815
APPAREL	148	$454,715	21	$34,897		
HOME FURN.	137	$369,077	54	$34,170		
EAT DRINK	335	$923,397	137	$332,229	76	$75,243
SPECIALTY	831	$801,347	230	$166,335	213	$39,758
SERVICES	1,213	$1,263,717	372	$275,360	326	$67,170
WHOLESALE	337	$1,075,950	68	$80,502	148	$77,997
MISC.	484	$377,812	134	$339,778	239	$124,526
* TOTAL *	3,970	$10,860,584	1,191	$1,845,060	1,183	$639,632

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	123	$1,681,716
BLDG. MTL.	136	$464,437
GEN. MDSE.	107	$2,908,519
FOOD	97	$648,399
MOTOR VEH.	378	$728,225
APPAREL	169	$489,612
HOME FURN.	191	$403,247
EAT DRINK	548	$1,330,869
SPECIALTY	1,274	$1,007,440
SERVICES	1,911	$1,606,247
WHOLESALE	553	$1,234,449
MISC.	857	$842,116
* TOTAL *	6,344	$13,345,276

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$274,968	61	$89,307	84	$364,275
BLDG. MTL.	33	$52,092	22	$111,614	55	$163,706
GEN. MDSE.	23	$263,458			23	$263,458
FOOD	26	$173,826			26	$173,826
MOTOR VEH.	77	$175,111	57	$34,015	134	$209,126
APPAREL	56	$119,151			56	$119,151
HOME FURN.	34	$61,713	33	$13,901	67	$75,614
EAT DRINK	85	$160,507	61	$42,600	146	$203,107
SPECIALTY	179	$161,706	220	$55,099	399	$216,805
SERVICES	424	$161,461	376	$107,949	800	$269,410
WHOLESALE	102	$146,635	133	$78,249	235	$224,884
MISC.	132	$205,223	221	$138,645	353	$343,868
* TOTAL *	1,194	$1,955,851	1,184	$671,379	2,378	$2,627,230

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$126,131	63	$126,131
BLDG. MTL.	21	$62,582	50	$59,760	71	$122,342
GEN. MDSE.	27	$76,888	23	$34,621	50	$111,509
FOOD			37	$29,432	37	$29,432
MOTOR VEH.	83	$132,165	94	$70,560	177	$202,725
APPAREL	25	$28,913			25	$28,913
HOME FURN.	31	$62,739	32	$16,807	63	$79,546
EAT DRINK	61	$125,009	99	$74,088	160	$199,097
SPECIALTY	171	$87,132	199	$30,690	370	$117,822
SERVICES	212	$200,145	400	$101,948	612	$302,093
WHOLESALE	73	$168,836	139	$167,238	212	$336,074
MISC.	82	$275,542	214	$69,716	296	$345,258
* TOTAL *	786	$1,219,951	1,350	$780,991	2,136	$2,000,942

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$12,019	21	$12,019
BLDG. MTL.	21	$107,452			21	$107,452
GEN. MDSE.						
FOOD						
MOTOR VEH.	58	$71,699	25	$3,103	83	$74,802
APPAREL	20	$18,106			20	$18,106
HOME FURN.	34	$16,736			34	$16,736
EAT DRINK	80	$154,072	31	$17,090	111	$171,162
SPECIALTY	154	$119,632	96	$18,720	250	$138,352
SERVICES	280	$120,018	134	$21,568	414	$141,586
WHOLESALE	54	$45,898	35	$7,735	89	$53,633
MISC.	120	$717,945	82	$56,470	202	$774,415
* TOTAL *	821	$1,371,558	424	$136,705	1,245	$1,508,263

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$377,253	76	$40,940	119	$418,193
BLDG. MTL.	57	$127,014	34	$37,519	91	$164,533
GEN. MDSE.	40	$750,613			40	$750,613
FOOD	44	$265,019			44	$265,019
MOTOR VEH.	96	$439,842	49	$30,287	145	$470,129
APPAREL	86	$266,981			86	$266,981
HOME FURN.	101	$195,710			101	$195,710
EAT DRINK	165	$364,006	55	$28,339	220	$392,345
SPECIALTY	375	$341,990	205	$22,043	580	$364,033
SERVICES	600	$488,839	244	$36,531	844	$525,370
WHOLESALE	159	$252,225	130	$146,342	289	$398,567
MISC.	210	$185,163	160	$103,475	370	$288,638
* TOTAL *	1,976	$4,054,655	953	$445,476	2,929	$4,500,131

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	130	$395,909
BLDG. MTL.	110	$312,507
GEN. MDSE.	76	$99,138
FOOD	70	$139,299
MOTOR VEH.	231	$219,347
APPAREL	34	$51,721
HOME FURN.	81	$56,060
EAT DRINK	278	$222,904
SPECIALTY	528	$168,625
SERVICES	945	$276,251
WHOLESALE	362	$468,668
MISC.	314	$139,434
* TOTAL *	3,159	$2,549,863

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CLINTON CLASS	CLINTON* NO. OF BUS.	CLINTON* COMPUTED TAX	DE WITT NO. OF BUS.	DE WITT COMPUTED TAX	CAMANCHE NO. OF BUS.	CAMANCHE COMPUTED TAX
UTILITIES	51	$1,395,014	24	$341,429		
BLDG. MTL.	64	$336,522				
GEN. MDSE.	70	$1,404,524				
FOOD	76	$491,698				
MOTOR VEH.	178	$733,939	54	$63,191		
APPAREL	86	$169,968				
HOME FURN.	146	$340,247	27	$54,331		
EAT DRINK	348	$904,197	60	$89,534	31	$19,565
SPECIALTY	597	$856,945	97	$71,471	60	$7,072
SERVICES	1,209	$771,567	300	$98,594	158	$82,394
WHOLESALE	194	$222,199	82	$135,844		
MISC.	326	$514,023	124	$300,380	85	$94,341
* TOTAL *	3,345	$8,140,843	768	$1,154,774	334	$203,372

CLINTON CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	96	$75,759	171	$1,812,202
BLDG. MTL.	54	$59,992	118	$396,514
GEN. MDSE.	36	$37,980	106	$1,442,504
FOOD			76	$491,698
MOTOR VEH.	87	$76,054	319	$873,184
APPAREL			86	$169,968
HOME FURN.	36	$18,154	209	$412,732
EAT DRINK	134	$87,617	573	$1,100,913
SPECIALTY	250	$49,368	1,004	$984,856
SERVICES	519	$159,840	2,186	$1,112,395
WHOLESALE	165	$104,126	441	$462,169
MISC.	252	$142,201	787	$1,050,945
* TOTAL *	1,629	$811,091	6,076	$10,310,080

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$361,850	68	$56,855	88	$418,705
BLDG. MTL.	37	$119,441	49	$41,776	86	$161,217
GEN. MDSE.	21	$296,959	20	$24,579	41	$321,538
FOOD	30	$232,300	28	$24,600	58	$256,900
MOTOR VEH.	82	$133,775	68	$61,442	150	$195,217
APPAREL	45	$83,509			45	$83,509
HOME FURN.	43	$11,024			43	$11,024
EAT DRINK	123	$265,777	92	$62,981	215	$328,758
SPECIALTY	183	$176,337	180	$29,892	363	$206,229
SERVICES	353	$198,012	555	$153,796	908	$351,808
WHOLESALE	106	$225,467	166	$149,044	272	$374,511
MISC.	125	$121,008	194	$65,956	319	$186,964
* TOTAL *	1,168	$2,225,459	1,420	$670,921	2,588	$2,896,380

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					110	$156,290
BLDG. MTL.					54	$45,928
GEN. MDSE.	32	$250,917			43	$138,765
FOOD					44	$27,015
MOTOR VEH.	68	$103,285	42	$56,568	134	$108,411
APPAREL	29	$67,588				
HOME FURN.	33	$54,417	23	$46,673	31	$31,956
EAT DRINK	64	$140,278	35	$39,392	142	$103,798
SPECIALTY	185	$107,732	57	$11,391	395	$166,312
SERVICES	392	$241,678	166	$87,402	730	$389,603
WHOLESALE	84	$203,147	46	$66,197	180	$103,321
MISC.	161	$609,049	87	$212,850	318	$256,165
* TOTAL *	1,048	$1,778,091	456	$520,473	2,181	$1,527,564

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	110	$156,290
BLDG. MTL.	54	$45,928
GEN. MDSE.	75	$389,682
FOOD	44	$27,015
MOTOR VEH.	244	$268,264
APPAREL	29	$67,588
HOME FURN.	87	$133,046
EAT DRINK	241	$283,468
SPECIALTY	637	$285,435
SERVICES	1,288	$718,683
WHOLESALE	310	$372,665
MISC.	566	$1,078,064
* TOTAL *	3,685	$3,826,128

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			24	$15,518	24	$15,518
GEN. MDSE.	28	$67,674			28	$67,674
FOOD			20	$12,173	20	$12,173
MOTOR VEH.	58	$78,619	35	$22,085	93	$100,704
APPAREL						
HOME FURN.						
EAT DRINK	35	$46,746			35	$46,746
SPECIALTY	93	$60,606	164	$27,519	257	$88,125
SERVICES	195	$95,182	162	$26,262	357	$121,444
WHOLESALE	29	$92,198	106	$55,444	135	$147,642
MISC.	136	$425,424	150	$33,369	286	$458,793
* TOTAL *	574	$866,449	661	$192,370	1,235	$1,058,819

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$119,319	42	$119,319
BLDG. MTL.			35	$44,149	35	$44,149
GEN. MDSE.			26	$41,731	26	$41,731
FOOD			20	$43,350	20	$43,350
MOTOR VEH.	20	$19,337	74	$28,802	94	$48,139
APPAREL			20	$9,303	20	$9,303
HOME FURN.						
EAT DRINK	34	$44,463	50	$39,630	84	$84,093
SPECIALTY	36	$12,197	189	$40,496	225	$52,693
SERVICES	116	$36,257	233	$63,160	344	$99,417
WHOLESALE	21	$25,253	75	$54,230	96	$79,483
MISC.	99	$180,763	94	$41,022	193	$221,785
* TOTAL *	326	$318,270	858	$525,192	1,184	$843,462

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			47	$44,496	47	$44,496
BLDG. MTL.	24	$150,441	53	$120,738	77	$271,179
GEN. MDSE.	23	$233,564	23	$28,269	46	$261,833
FOOD			31	$32,612	31	$32,612
MOTOR VEH.	65	$142,557	64	$34,731	129	$177,288
APPAREL	42	$68,630			42	$68,630
HOME FURN.	23	$48,117	37	$33,793	60	$81,910
EAT DRINK	77	$131,712	111	$67,597	188	$199,309
SPECIALTY	151	$115,816	179	$47,706	330	$163,522
SERVICES	279	$98,413	435	$115,993	714	$214,406
WHOLESALE	83	$202,288	186	$303,647	269	$505,935
MISC.	114	$583,429	200	$181,216	314	$764,645
* TOTAL *	881	$1,774,967	1,366	$1,010,798	2,247	$2,785,765

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$1,589,088			20	$44,721
BLDG. MTL.	61	$185,816			44	$86,633
GEN. MDSE.	56	$1,899,259				
FOOD	103	$496,275			28	$49,861
MOTOR VEH.	170	$357,936	28	$88,840	88	$161,245
APPAREL	80	$200,154	66	$201,980		
HOME FURN.	149	$335,506	38	$97,294		
EAT DRINK	332	$943,167	54	$72,897	43	$39,344
SPECIALTY	606	$638,329	132	$231,179	287	$78,560
SERVICES	998	$724,085	201	$150,858	363	$70,716
WHOLESALE	227	$768,765	47	$256,132	106	$221,740
MISC.	353	$324,801	82	$554,676	267	$154,592
* TOTAL *	3,180	$8,463,181	648	$1,653,856	1,246	$907,412

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	65	$1,633,809
BLDG. MTL.	105	$272,449
GEN. MDSE.	56	$1,899,259
FOOD	131	$546,136
MOTOR VEH.	286	$608,021
APPAREL	146	$402,134
HOME FURN.	187	$432,800
EAT DRINK	429	$1,055,408
SPECIALTY	1,025	$948,068
SERVICES	1,562	$945,659
WHOLESALE	380	$1,246,637
MISC.	702	$1,034,069
* TOTAL *	5,074	$11,024,449

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$442,564	106	$188,861	146	$631,425
BLDG. MTL.	22	$145,185	44	$62,769	66	$207,954
GEN. MDSE.	24	$205,247	31	$105,322	55	$310,569
FOOD			34	$55,482	34	$55,482
MOTOR VEH.	52	$141,074	71	$290,489	123	$431,563
APPAREL	28	$73,416	35	$29,087	63	$102,503
HOME FURN.	49	$50,307	67	$32,831	116	$83,138
EAT DRINK	73	$119,354	268	$396,057	341	$515,411
SPECIALTY	227	$202,967	440	$139,645	667	$342,612
SERVICES	286	$134,563	652	$516,410	938	$650,973
WHOLESALE	34	$27,429	106	$115,196	140	$142,625
MISC.	122	$228,201	300	$130,440	422	$358,641
* TOTAL *	957	$1,770,307	2,154	$2,062,589	3,111	$3,832,896

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$2,059,882			92	$141,574
BLDG. MTL.	161	$768,161			67	$334,812
GEN. MDSE.	107	$3,362,026	31	$141,607	39	$62,028
FOOD	215	$1,018,467			41	$37,255
MOTOR VEH.	306	$822,592	44	$68,248	100	$245,571
APPAREL	265	$1,039,432	26	$26,141		
HOME FURN.	278	$727,062	38	$52,307	41	$46,858
EAT DRINK	725	$1,901,269	50	$91,050	224	$241,935
SPECIALTY	1,378	$1,290,423	99	$93,217	293	$96,419
SERVICES	2,138	$2,722,848	202	$177,159	677	$255,378
WHOLESALE	509	$1,466,019	60	$266,254	276	$352,502
MISC.	625	$837,237	96	$404,630	385	$146,427
* TOTAL *	6,804	$18,015,418	646	$1,320,613	2,235	$1,960,759

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	189	$2,201,456
BLDG. MTL.	228	$1,102,973
GEN. MDSE.	177	$3,565,661
FOOD	256	$1,055,722
MOTOR VEH.	450	$1,136,411
APPAREL	291	$1,065,573
HOME FURN.	357	$826,227
EAT DRINK	999	$2,234,254
SPECIALTY	1,770	$1,480,059
SERVICES	3,017	$3,155,385
WHOLESALE	845	$2,084,775
MISC.	1,106	$1,388,294
* TOTAL *	9,685	$21,296,790

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$644,380	37	$105,044	63	$749,424
BLDG. MTL.	23	$72,921	36	$43,120	59	$116,041
GEN. MDSE.	40	$245,657			40	$245,657
FOOD	26	$143,411			26	$143,411
MOTOR VEH.	53	$91,684	40	$16,610	93	$108,294
APPAREL						
HOME FURN.	36	$67,382			36	$67,382
EAT DRINK	79	$144,375	67	$37,174	146	$181,549
SPECIALTY	203	$94,667	138	$33,787	341	$128,454
SERVICES	343	$152,622	213	$60,086	556	$212,708
WHOLESALE	76	$136,556	86	$80,730	162	$217,286
MISC.	147	$116,690	159	$75,620	306	$192,310
* TOTAL *	1,052	$1,910,345	776	$452,171	1,828	$2,362,516

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$395,165	20	$198,295	82	$56,097
BLDG. MTL.					58	$90,279
GEN. MDSE.	27	$203,339			44	$249,701
FOOD	26	$125,210	28	$86,118	35	$40,704
MOTOR VEH.	64	$146,119	62	$80,843	93	$68,970
APPAREL	57	$66,730				
HOME FURN.	37	$37,026	23	$80,862	26	$1,963
EAT DRINK	93	$158,406	55	$56,621	119	$76,050
SPECIALTY	213	$125,420	72	$45,992	241	$30,447
SERVICES	321	$292,452	132	$52,075	527	$144,927
WHOLESALE	74	$205,334	38	$92,812	209	$347,911
MISC.	116	$93,083	75	$126,078	240	$92,663
* TOTAL *	1,048	$1,848,284	505	$819,696	1,674	$1,199,712

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	122	$649,557
BLDG. MTL.	58	$90,279
GEN. MDSE.	71	$453,040
FOOD	89	$252,032
MOTOR VEH.	219	$295,932
APPAREL	57	$66,730
HOME FURN.	86	$119,851
EAT DRINK	267	$291,077
SPECIALTY	526	$201,859
SERVICES	980	$489,454
WHOLESALE	321	$646,057
MISC.	431	$311,824
* TOTAL *	3,227	$3,867,692

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$480,910	56	$108,920	77	$589,830
BLDG. MTL.			33	$46,762	33	$46,762
GEN. MDSE.	40	$401,674	31	$39,835	71	$441,509
FOOD	30	$214,924	35	$13,517	65	$228,441
MOTOR VEH.	88	$142,607	44	$35,316	132	$177,923
APPAREL	48	$84,447			48	$84,447
HOME FURN.	42	$48,961			42	$48,961
EAT DRINK	97	$215,774	60	$39,776	157	$255,550
SPECIALTY	205	$127,038	196	$25,462	401	$152,500
SERVICES	458	$235,637	440	$82,053	898	$317,690
WHOLESALE	111	$187,453	129	$149,239	240	$336,692
MISC.	160	$195,394	223	$50,832	383	$246,226
* TOTAL *	1,300	$2,334,819	1,247	$591,712	2,547	$2,926,531

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$448,677	55	$59,458	75	$508,135
BLDG. MTL.	25	$220,326	32	$16,588	57	$236,914
GEN. MDSE.						
FOOD			27	$9,569	27	$9,569
MOTOR VEH.	47	$57,590	59	$46,417	106	$104,007
APPAREL	28	$19,670			28	$19,670
HOME FURN.	33	$17,665			33	$17,665
EAT DRINK	70	$91,742	51	$19,243	121	$110,985
SPECIALTY	158	$72,950	146	$30,283	304	$103,233
SERVICES	270	$164,166	218	$58,228	488	$222,394
WHOLESALE	97	$149,393	155	$86,351	252	$235,744
MISC.	125	$207,399	193	$175,093	318	$382,492
* TOTAL *	873	$1,449,578	936	$501,230	1,809	$1,950,808

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	55	$77,807
BLDG. MTL.	57	$49,893
GEN. MDSE.	36	$230,031
FOOD	32	$137,806
MOTOR VEH.	80	$66,307
APPAREL	20	$35,934
HOME FURN.	20	$15,856
EAT DRINK	130	$147,217
SPECIALTY	184	$47,685
SERVICES	411	$139,296
WHOLESALE	100	$111,102
MISC.	128	$51,899
* TOTAL *	1,253	$1,110,833

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$477,883	45	$53,845	68	$531,728
BLDG. MTL.	35	$79,601	21	$15,512	56	$95,113
GEN. MDSE.	20	$119,318	25	$20,461	45	$139,779
FOOD						
MOTOR VEH.	38	$62,822	71	$25,539	109	$88,361
APPAREL	29	$43,250			29	$43,250
HOME FURN.	43	$20,817			43	$20,817
EAT DRINK	54	$94,722	45	$24,198	99	$118,920
SPECIALTY	163	$92,749	101	$8,676	264	$101,425
SERVICES	276	$143,470	287	$59,157	563	$202,627
WHOLESALE	81	$125,228	99	$122,381	180	$247,609
MISC.	98	$117,355	133	$56,243	231	$173,598
* TOTAL *	860	$1,377,215	827	$386,012	1,687	$1,763,227

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RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$223,971	59	$137,692	79	$361,663
BLDG. MTL.	20	$21,228	34	$56,142	54	$77,370
GEN. MDSE.			31	$49,410	31	$49,410
FOOD			25	$36,945	25	$36,945
MOTOR VEH.	63	$90,061	70	$54,658	133	$144,719
APPAREL						
HOME FURN.	20	$104,723	58	$10,107	78	$114,830
EAT DRINK	35	$45,797	88	$72,681	123	$118,478
SPECIALTY	73	$36,052	219	$34,969	292	$71,021
SERVICES	142	$43,703	405	$104,134	547	$147,837
WHOLESALE	43	$57,259	167	$248,890	210	$306,149
MISC.	94	$83,131	184	$95,599	278	$178,730
* TOTAL *	510	$705,925	1,340	$901,227	1,850	$1,607,152

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$446,405
BLDG. MTL.	61	$80,567
GEN. MDSE.	41	$83,123
FOOD	41	$89,372
MOTOR VEH.	90	$85,373
APPAREL	26	$20,559
HOME FURN.	25	$33,851
EAT DRINK	141	$157,854
SPECIALTY	237	$99,872
SERVICES	552	$131,842
WHOLESALE	150	$130,006
MISC.	191	$71,703
* TOTAL *	1,642	$1,430,527

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$322,674	85	$201,131	121	$523,805
BLDG. MTL.	39	$101,077	53	$61,629	92	$162,706
GEN. MDSE.	39	$250,139			39	$250,139
FOOD	29	$155,797	32	$36,980	61	$192,777
MOTOR VEH.	74	$117,232	88	$114,347	162	$231,579
APPAREL	28	$221,872			28	$221,872
HOME FURN.	22	$46,589	33	$5,149	55	$51,738
EAT DRINK	99	$178,625	74	$89,015	173	$267,640
SPECIALTY	253	$192,548	178	$21,224	431	$213,772
SERVICES	374	$210,360	364	$132,304	738	$342,664
WHOLESALE	83	$66,890	165	$259,556	248	$326,446
MISC.	153	$76,444	177	$72,003	330	$148,447
* TOTAL *	1,229	$1,940,247	1,249	$993,338	2,478	$2,933,585

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$181,707	59	$181,707
BLDG. MTL.			63	$117,119	63	$117,119
GEN. MDSE.			26	$35,694	26	$35,694
FOOD	21	$47,146	30	$43,879	51	$91,025
MOTOR VEH.	28	$26,676	68	$51,743	96	$78,419
APPAREL			25	$17,539	25	$17,539
HOME FURN.			41	$21,639	41	$21,639
EAT DRINK	34	$31,265	64	$76,787	98	$108,052
SPECIALTY	53	$35,718	178	$101,277	231	$136,995
SERVICES	179	$124,779	463	$148,379	642	$273,158
WHOLESALE	61	$171,139	169	$160,390	230	$331,529
MISC.	90	$485,000	185	$54,063	275	$539,063
* TOTAL *	466	$921,723	1,371	$1,010,216	1,837	$1,931,939

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$491,151			67	$113,582
BLDG. MTL.	27	$51,620			49	$322,881
GEN. MDSE.	31	$295,165			24	$35,916
FOOD	22	$149,968			40	$77,564
MOTOR VEH.	85	$116,959	47	$46,469	88	$69,912
APPAREL	42	$72,804				
HOME FURN.	28	$48,901			68	$33,535
EAT DRINK	87	$143,922	38	$49,354	103	$69,498
SPECIALTY	224	$163,315	101	$31,401	308	$61,692
SERVICES	397	$170,502	174	$44,468	517	$132,647
WHOLESALE	79	$300,724	57	$66,677	211	$266,726
MISC.	136	$118,760	163	$422,826	265	$78,867
* TOTAL *	1,195	$2,123,791	580	$661,195	1,740	$1,262,820

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	104	$604,733
BLDG. MTL.	76	$374,501
GEN. MDSE.	55	$331,081
FOOD	62	$227,532
MOTOR VEH.	220	$233,340
APPAREL	42	$72,804
HOME FURN.	96	$82,436
EAT DRINK	228	$262,774
SPECIALTY	633	$256,408
SERVICES	1,088	$347,617
WHOLESALE	347	$634,127
MISC.	564	$620,453
* TOTAL *	3,515	$4,047,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HARRISON CLASS	MISSOURI VALLEY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$174,456	54	$174,456
BLDG. MTL.			46	$103,917	46	$103,917
GEN. MDSE.			20	$25,966	20	$25,966
FOOD			41	$69,761	41	$69,761
MOTOR VEH.	51	$68,692	96	$77,237	147	$145,929
APPAREL						
HOME FURN.			32	$50,257	32	$50,257
EAT DRINK	59	$128,893	141	$100,441	200	$229,334
SPECIALTY	64	$20,072	238	$56,687	302	$76,759
SERVICES	176	$61,533	455	$115,979	631	$177,512
WHOLESALE	42	$87,810	188	$145,020	230	$232,830
MISC.	135	$376,100	152	$108,169	287	$484,269
* TOTAL *	527	$743,100	1,463	$1,027,890	1,990	$1,770,990

HENRY CLASS	MT PLEASANT* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$1,038,043	48	$109,576	76	$1,147,619
BLDG. MTL.	27	$149,896	44	$111,887	71	$261,783
GEN. MDSE.	32	$462,181			32	$462,181
FOOD	24	$197,141	29	$34,705	53	$231,846
MOTOR VEH.	68	$90,562	112	$89,681	180	$180,243
APPAREL	30	$63,336			30	$63,336
HOME FURN.	42	$56,009	28	$78,423	70	$134,432
EAT DRINK	81	$216,572	60	$46,031	141	$262,603
SPECIALTY	197	$146,575	238	$66,145	435	$212,720
SERVICES	276	$167,594	441	$123,438	717	$291,032
WHOLESALE	87	$141,003	169	$145,457	256	$286,460
MISC.	164	$222,853	223	$137,277	387	$360,130
* TOTAL *	1,056	$2,951,765	1,392	$942,620	2,448	$3,894,385

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$19,210	25	$19,210
BLDG. MTL.	21	$107,961	22	$36,947	43	$144,908
GEN. MDSE.			21	$12,848	21	$12,848
FOOD			20	$9,229	20	$9,229
MOTOR VEH.	59	$68,755	50	$38,879	109	$107,634
APPAREL	30	$37,647			30	$37,647
HOME FURN.	24	$31,126			24	$31,126
EAT DRINK	57	$49,571	89	$71,270	146	$120,841
SPECIALTY	101	$65,595	150	$24,111	251	$89,706
SERVICES	272	$91,582	248	$36,270	520	$127,852
WHOLESALE	69	$131,647	140	$147,215	209	$278,862
MISC.	155	$573,183	118	$46,499	273	$619,682
* TOTAL *	788	$1,157,067	883	$442,478	1,671	$1,599,545

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$436,738	59	$51,559	84	$488,297
BLDG. MTL.	34	$77,457	39	$21,191	73	$98,648
GEN. MDSE.	31	$176,858			31	$176,858
FOOD						
MOTOR VEH.	75	$146,580	48	$55,890	123	$202,470
APPAREL	37	$52,115			37	$52,115
HOME FURN.	21	$35,783			21	$35,783
EAT DRINK	69	$129,631	65	$35,989	134	$165,620
SPECIALTY	142	$83,565	142	$22,952	284	$106,517
SERVICES	223	$103,192	284	$48,989	507	$152,181
WHOLESALE	99	$193,768	93	$45,761	192	$239,529
MISC.	132	$277,718	138	$59,901	270	$337,619
* TOTAL *	888	$1,713,405	868	$342,232	1,756	$2,055,637

IDA COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	61	$454,291
BLDG. MTL.	35	$106,969
GEN. MDSE.		
FOOD	39	$119,122
MOTOR VEH.	114	$170,614
APPAREL	39	$30,618
HOME FURN.	39	$24,526
EAT DRINK	77	$87,974
SPECIALTY	227	$88,173
SERVICES	381	$122,220
WHOLESALE	160	$175,749
MISC.	176	$235,347
* TOTAL *	1,348	$1,615,603

IOWA COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$555,675
BLDG. MTL.	59	$137,789
GEN. MDSE.	44	$108,436
FOOD	63	$182,597
MOTOR VEH.	142	$185,284
APPAREL	37	$35,550
HOME FURN.	63	$128,842
EAT DRINK	167	$552,521
SPECIALTY	439	$215,915
SERVICES	794	$460,549
WHOLESALE	224	$311,113
MISC.	305	$353,122
* TOTAL *	2,397	$3,227,393

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$317,060	86	$177,098	106	$494,158
BLDG. MTL.	29	$120,084	54	$127,487	83	$247,571
GEN. MDSE.	24	$263,800			24	$263,800
FOOD	24	$151,136	63	$42,792	87	$193,928
MOTOR VEH.	78	$142,186	84	$78,177	162	$220,363
APPAREL	44	$53,059	30	$19,510	74	$72,569
HOME FURN.	46	$79,545			46	$79,545
EAT DRINK	108	$157,479	160	$180,359	268	$337,838
SPECIALTY	176	$129,572	281	$107,656	457	$237,228
SERVICES	409	$144,921	656	$187,468	1,065	$332,389
WHOLESALE	57	$68,223	157	$197,744	214	$265,967
MISC.	124	$68,228	242	$91,301	366	$159,529
* TCTAL *	1,139	$1,695,293	1,813	$1,209,592	2,952	$2,904,885

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$629,324	84	$359,680	114	$989,004
BLDG. MTL.	57	$229,216	67	$207,087	124	$436,303
GEN. MDSE.	55	$769,799	35	$81,076	90	$850,875
FOOD	50	$475,795	52	$49,018	102	$524,813
MOTOR VEH.	121	$194,989	152	$233,574	273	$428,563
APPAREL	64	$132,469			64	$132,469
HOME FURN.	98	$271,408	47	$15,646	145	$287,054
EAT DRINK	159	$446,286	122	$75,262	281	$521,548
SPECIALTY	396	$350,326	390	$92,394	786	$442,720
SERVICES	668	$566,183	720	$240,994	1,388	$807,177
WHOLESALE	124	$214,726	259	$481,372	383	$696,098
MISC.	231	$257,944	329	$176,191	560	$434,135
* TOTAL *	2,053	$4,538,465	2,257	$2,012,294	4,310	$6,550,759

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$546,788	28	$5,250	60	$552,038
BLDG. MTL.	40	$157,151	27	$45,395	67	$202,546
GEN. MDSE.	25	$515,635			25	$515,635
FOOD	45	$226,771			45	$226,771
MOTOR VEH.	106	$196,725	32	$33,838	138	$230,563
APPAREL	53	$108,389			53	$108,389
HOME FURN.	64	$61,888	22	$2,663	86	$64,551
EAT DRINK	126	$254,513	24	$16,120	150	$270,633
SPECIALTY	343	$299,789	96	$21,102	439	$320,891
SERVICES	487	$340,257	283	$56,756	770	$397,013
WHOLESALE	125	$180,978	83	$63,120	208	$244,098
MISC.	214	$136,539	153	$32,728	367	$169,267
* TOTAL *	1,660	$3,025,423	748	$276,972	2,408	$3,302,395

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$2,277,237			38	$22,257
BLDG. MTL.	91	$405,624			63	$162,003
GEN. MDSE.	84	$2,335,004	22	$278,693	37	$55,360
FOOD	110	$1,201,299			47	$46,274
MOTOR VEH.	223	$646,802	67	$145,211	67	$85,838
APPAREL	236	$802,961				
HOME FURN.	238	$844,444	55	$193,305	65	$36,590
EAT DRINK	503	$2,169,038	145	$757,235	112	$202,730
SPECIALTY	1,071	$1,775,738	139	$483,668	416	$158,119
SERVICES	1,410	$1,988,685	362	$499,297	706	$302,670
WHOLESALE	268	$937,118	93	$267,500	189	$139,018
MISC.	539	$722,394	178	$732,927	332	$94,989
* TOTAL *	4,841	$16,106,344	1,061	$3,357,836	2,072	$1,305,848

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	106	$2,299,494
BLDG. MTL.	154	$567,627
GEN. MDSE.	143	$2,669,057
FOOD	157	$1,247,573
MOTOR VEH.	357	$877,851
APPAREL	236	$802,961
HOME FURN.	358	$1,074,339
EAT DRINK	760	$3,129,003
SPECIALTY	1,626	$2,417,525
SERVICES	2,478	$2,790,652
WHOLESALE	550	$1,343,636
MISC.	1,049	$1,550,310
* TOTAL *	7,974	$20,770,028

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$280,222	63	$53,462
BLDG. MTL.			30	$64,794	32	$30,986
GEN. MDSE.			29	$117,547		
FOOD			20	$102,884	25	$20,668
MOTOR VEH.	74	$75,722	60	$87,623	78	$62,737
APPAREL	22	$11,029				
HOME FURN.			44	$40,395	40	$54,051
EAT DRINK	45	$64,013	59	$92,009	81	$61,027
SPECIALTY	106	$31,466	142	$85,615	211	$19,073
SERVICES	167	$61,695	222	$74,512	505	$94,861
WHOLESALE	37	$56,451	72	$165,671	176	$173,965
MISC.	145	$1,269,029	109	$202,574	243	$106,422
* TOTAL *	596	$1,569,405	807	$1,313,846	1,454	$677,252

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

JONES COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	83	$333,684
BLDG. MTL.	62	$95,780
GEN. MDSE.	29	$117,547
FOOD	45	$123,552
MOTOR VEH.	212	$226,082
APPAREL	22	$11,029
HOME FURN.	84	$94,446
EAT DRINK	185	$217,049
SPECIALTY	459	$136,154
SERVICES	894	$231,068
WHOLESALE	285	$396,087
MISC.	497	$1,578,025
* TOTAL *	2,857	$3,560,503

KEOKUK COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$275,440
BLDG. MTL.	67	$87,518
GEN. MDSE.	25	$47,406
FOOD	49	$57,010
MOTOR VEH.	115	$106,145
APPAREL		
HOME FURN.	40	$76,871
EAT DRINK	133	$101,862
SPECIALTY	248	$49,745
SERVICES	671	$171,171
WHOLESALE	255	$249,230
MISC.	308	$96,878
* TOTAL *	1,963	$1,319,276

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$261,651	110	$119,269	131	$380,920
BLDG. MTL.	31	$80,044	59	$72,518	90	$152,562
GEN. MDSE.	36	$383,133	24	$41,178	60	$424,311
FOOD	28	$163,758	47	$43,808	75	$207,566
MOTOR VEH.	76	$162,293	136	$154,148	212	$316,441
APPAREL	47	$86,834			47	$86,834
HOME FURN.	37	$75,231	49	$31,964	86	$107,195
EAT DRINK	97	$209,166	115	$65,837	212	$275,003
SPECIALTY	232	$207,135	315	$53,338	547	$260,473
SERVICES	380	$189,235	485	$131,435	865	$320,670
WHOLESALE	134	$510,100	259	$303,044	393	$813,144
MISC.	98	$59,669	228	$71,846	326	$131,515
* TOTAL *	1,217	$2,388,249	1,827	$1,088,385	3,044	$3,476,634

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$487,472	43	$779,552	48	$111,539
BLDG. MTL.	32	$163,641	26	$129,868	47	$35,474
GEN. MDSE.	37	$427,795	38	$408,304		
FOOD	28	$113,503	37	$317,941	42	$172,674
MOTOR VEH.	98	$196,231	85	$218,524	119	$102,611
APPAREL	46	$67,142	59	$111,342		
HOME FURN.	72	$121,321	83	$136,264	40	$80,012
EAT DRINK	137	$263,935	205	$385,017	98	$82,326
SPECIALTY	280	$203,930	305	$592,788	322	$53,110
SERVICES	468	$301,033	591	$429,475	541	$203,656
WHOLESALE	64	$472,568	110	$234,996	212	$299,532
MISC.	140	$156,379	229	$368,739	280	$105,562
* TOTAL *	1,422	$2,974,950	1,811	$4,112,810	1,749	$1,246,496

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	111	$1,378,563
BLDG. MTL.	105	$328,983
GEN. MDSE.	75	$836,099
FOOD	107	$604,118
MOTOR VEH.	302	$517,366
APPAREL	105	$178,484
HOME FURN.	195	$337,597
EAT DRINK	440	$731,278
SPECIALTY	907	$849,828
SERVICES	1,600	$934,164
WHOLESALE	386	$1,007,096
MISC.	649	$630,680
* TOTAL *	4,982	$8,334,256

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	139	$5,508,870	27	$1,010,299		
BLDG. MTL.	262	$2,286,545	44	$134,935		
GEN. MDSE.	211	$7,045,822				
FOOD	246	$1,768,150	39	$412,756		
MOTOR VEH.	541	$1,797,319	129	$236,176	30	$10,862
APPAREL	529	$1,490,663	44	$90,439		
HOME FURN.	507	$1,396,843	98	$711,461		
EAT DRINK	1,132	$3,779,396	136	$532,677		
SPECIALTY	2,670	$5,363,774	451	$365,143	78	$8,823
SERVICES	4,170	$6,331,179	659	$426,898	150	$110,676
WHOLESALE	1,061	$5,248,741	145	$415,644	44	$386,285
MISC.	1,415	$2,638,244	328	$339,989	120	$173,276
* TOTAL *	12,883	$44,655,546	2,100	$4,676,417	422	$689,922

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			107	$118,514	273	$6,637,683
BLDG. MTL.			91	$337,866	397	$2,759,346
GEN. MDSE.			57	$84,478	268	$7,130,300
FOOD			44	$49,285	329	$2,230,191
MOTOR VEH.	27	$18,824	158	$264,671	885	$2,327,852
APPAREL			26	$1,397	599	$1,582,499
HOME FURN.			34	$4,526	639	$2,112,830
EAT DRINK	40	$71,915	192	$140,638	1,500	$4,524,626
SPECIALTY	86	$32,307	485	$114,870	3,770	$5,884,917
SERVICES	141	$61,590	829	$211,661	5,949	$7,142,004
WHOLESALE	31	$69,716	257	$178,834	1,538	$6,299,220
MISC.	119	$495,854	601	$432,129	2,583	$4,079,492
* TOTAL *	444	$750,206	2,881	$1,938,869	18,730	$52,710,960

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$121,947
BLDG. MTL.	39	$50,933
GEN. MDSE.	41	$79,025
FOOD		
MOTOR VEH.	92	$126,337
APPAREL	36	$10,892
HOME FURN.	44	$42,340
EAT DRINK	133	$187,593
SPECIALTY	216	$52,880
SERVICES	433	$106,534
WHOLESALE	109	$163,647
MISC.	168	$97,344
* TOTAL *	1,349	$1,039,472

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$824,344			20	$824,344
BLDG. MTL.	20	$55,903			20	$55,903
GEN. MDSE.	24	$188,130			24	$188,130
FOOD						
MOTOR VEH.	74	$93,765	34	$65,137	108	$158,902
APPAREL	23	$36,702			23	$36,702
HOME FURN.	32	$26,085			32	$26,085
EAT DRINK	69	$110,716	37	$27,051	106	$137,767
SPECIALTY	135	$51,693	76	$17,690	211	$69,383
SERVICES	294	$97,923	121	$20,039	415	$117,962
WHOLESALE	30	$45,813	60	$50,732	90	$96,545
MISC.	97	$226,116	102	$17,530	199	$243,646
* TOTAL *	818	$1,757,190	430	$198,179	1,248	$1,955,369

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$56,810	59	$56,810
BLDG. MTL.			41	$69,083	41	$69,083
GEN. MDSE.						
FOOD			32	$35,696	32	$35,696
MOTOR VEH.	36	$30,567	93	$77,711	129	$108,278
APPAREL	20	$47,789			20	$47,789
HOME FURN.			31	$47,372	31	$47,372
EAT DRINK	35	$44,710	81	$66,497	116	$111,207
SPECIALTY	61	$73,625	204	$24,611	265	$98,236
SERVICES	144	$69,047	366	$86,968	510	$156,015
WHOLESALE	30	$57,282	193	$131,043	223	$188,325
MISC.	122	$344,845	196	$157,929	318	$502,774
* TOTAL *	448	$667,865	1,296	$753,720	1,744	$1,421,585

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$35,432	22	$35,432
BLDG. MTL.	27	$88,293	27	$45,710	54	$134,003
GEN. MDSE.	37	$126,597			37	$126,597
FOOD						
MOTOR VEH.	42	$76,896	54	$43,588	96	$120,484
APPAREL						
HOME FURN.	33	$22,446			33	$22,446
EAT DRINK	54	$65,760	35	$30,259	89	$96,019
SPECIALTY	106	$81,350	152	$23,157	258	$104,507
SERVICES	224	$129,747	268	$42,048	492	$171,795
WHOLESALE	40	$161,390	91	$61,109	131	$222,499
MISC.	113	$313,873	168	$92,213	281	$406,086
* TOTAL *	676	$1,066,352	817	$373,516	1,493	$1,439,868

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$743,857	50	$33,459	87	$777,316
BLDG. MTL.	48	$171,104	36	$70,669	84	$241,773
GEN. MDSE.	54	$690,022			54	$690,022
FOOD	51	$313,352			51	$313,352
MOTOR VEH.	120	$160,571	45	$18,888	165	$179,459
APPAREL	58	$119,886	25	$5,209	83	$125,095
HOME FURN.	59	$171,760			59	$171,760
EAT DRINK	177	$373,581	59	$25,545	236	$399,126
SPECIALTY	402	$305,094	230	$24,781	632	$329,875
SERVICES	561	$331,353	398	$121,275	959	$452,628
WHOLESALE	148	$401,387	130	$98,264	278	$499,651
MISC.	200	$293,592	264	$66,887	464	$360,479
* TOTAL *	1,915	$4,075,559	1,237	$464,977	3,152	$4,540,536

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$631,067			58	$119,245
BLDG. MTL.	24	$68,063	34	$259,522	38	$121,693
GEN. MDSE.	20	$278,011	27	$352,978	20	$60,633
FOOD	25	$179,902	28	$105,951	26	$26,359
MOTOR VEH.	72	$114,644	72	$134,385	92	$52,724
APPAREL	37	$47,855	44	$115,256		
HOME FURN.	41	$48,371	57	$151,083	23	$9,680
EAT DRINK	99	$215,104	68	$222,938	67	$54,817
SPECIALTY	171	$126,026	235	$222,809	213	$39,528
SERVICES	347	$219,608	281	$147,869	436	$110,404
WHOLESALE	77	$64,772	82	$178,676	152	$110,342
MISC.	70	$84,124	158	$399,543	148	$76,889
* TOTAL *	1,005	$2,077,547	1,086	$2,291,010	1,273	$782,314

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	80	$750,312
BLDG. MTL.	96	$449,278
GEN. MDSE.	67	$691,622
FOOD	79	$312,212
MOTOR VEH.	236	$301,753
APPAREL	81	$163,111
HOME FURN.	121	$209,134
EAT DRINK	234	$492,859
SPECIALTY	619	$388,363
SERVICES	1,064	$477,881
WHOLESALE	311	$353,790
MISC.	376	$560,556
* TOTAL *	3,364	$5,150,871

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,503,404	75	$68,963	112	$1,572,367
BLDG. MTL.	90	$418,058	31	$32,172	121	$450,230
GEN. MDSE.	78	$1,355,500	37	$55,018	115	$1,410,518
FOOD	67	$520,962	23	$16,698	90	$537,660
MOTOR VEH.	182	$356,909	86	$45,083	268	$401,992
APPAREL	126	$283,967			126	$283,967
HOME FURN.	149	$366,796			149	$366,796
EAT DRINK	285	$745,138	81	$60,158	366	$805,296
SPECIALTY	653	$599,698	256	$36,130	909	$635,828
SERVICES	1,168	$754,437	419	$197,162	1,587	$951,599
WHOLESALE	196	$347,331	187	$153,651	383	$500,982
MISC.	296	$718,836	257	$110,542	553	$829,378
* TOTAL *	3,327	$7,971,036	1,452	$775,577	4,779	$8,746,613

MILLS CLASS	GLENWOOD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$35,251	41	$35,251
BLDG. MTL.			38	$33,267	38	$33,267
GEN. MDSE.						
FOOD	20	$118,694			20	$118,694
MOTOR VEH.	37	$81,260	46	$29,111	83	$110,371
APPAREL						
HOME FURN.						
EAT DRINK	53	$100,272	59	$37,922	112	$138,194
SPECIALTY	106	$46,094	140	$27,033	246	$73,127
SERVICES	196	$83,258	209	$72,109	405	$155,367
WHOLESALE	20	$29,941	85	$59,295	105	$89,236
MISC.	118	$523,936	164	$85,934	282	$609,870
* TOTAL *	550	$983,455	782	$379,922	1,332	$1,363,377

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$282,953	40	$282,953
BLDG. MTL.	29	$78,608	47	$54,356	76	$132,964
GEN. MDSE.	26	$44,301	20	$24,858	46	$69,159
FOOD			21	$30,340	21	$30,340
MOTOR VEH.	52	$114,620	56	$60,770	108	$175,390
APPAREL	28	$40,044			28	$40,044
HOME FURN.	31	$38,521	22	$19,937	53	$58,458
EAT DRINK	45	$89,662	65	$58,045	110	$147,707
SPECIALTY	91	$39,971	174	$38,623	265	$78,594
SERVICES	213	$79,772	312	$96,030	525	$175,802
WHOLESALE	67	$107,531	130	$115,700	197	$223,231
MISC.	75	$193,654	148	$108,025	223	$301,679
* TOTAL *	657	$826,684	1,035	$889,637	1,692	$1,716,321

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$197,879	55	$75,673	75	$273,552
BLDG. MTL.			46	$68,286	46	$68,286
GEN. MDSE.	20	$63,239	21	$51,052	41	$114,291
FOOD			40	$50,265	40	$50,265
MOTOR VEH.	55	$100,132	62	$52,732	117	$152,864
APPAREL	21	$15,662			21	$15,662
HOME FURN.			31	$16,630	31	$16,630
EAT DRINK	37	$76,401	131	$74,545	168	$150,946
SPECIALTY	83	$67,156	160	$43,646	243	$110,802
SERVICES	187	$75,948	341	$106,372	528	$182,320
WHOLESALE	49	$118,164	148	$147,509	197	$265,673
MISC.	106	$140,640	115	$21,622	221	$162,262
* TOTAL *	578	$855,221	1,150	$708,332	1,728	$1,563,553

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$242,909			23	$242,909
BLDG. MTL.						
GEN. MDSE.	33	$118,409			33	$118,409
FOOD	20	$97,144			20	$97,144
MOTOR VEH.	41	$66,032	27	$20,907	68	$86,939
APPAREL						
HOME FURN.	20	$48,924			20	$48,924
EAT DRINK	41	$38,972			41	$38,972
SPECIALTY	124	$69,209	75	$14,065	199	$83,274
SERVICES	211	$103,753	146	$58,038	357	$161,791
WHOLESALE	34	$35,840	45	$23,005	79	$58,845
MISC.	101	$100,818	133	$101,060	234	$201,878
* TOTAL *	648	$922,010	426	$217,075	1,074	$1,139,085

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$624,242	29	$52,643	61	$676,885
BLDG. MTL.	31	$45,620	23	$2,319	54	$47,939
GEN. MDSE.	24	$323,003			24	$323,003
FOOD			20	$23,437	20	$23,437
MOTOR VEH.	78	$158,522	29	$23,936	107	$182,458
APPAREL	27	$51,281			27	$51,281
HOME FURN.	28	$57,757			28	$57,757
EAT DRINK	92	$156,373	57	$24,751	149	$181,124
SPECIALTY	183	$168,140	164	$38,000	347	$206,140
SERVICES	321	$173,565	234	$77,277	555	$250,842
WHOLESALE	96	$259,671	101	$74,372	197	$334,043
MISC.	178	$311,601	136	$107,890	314	$419,491
* TOTAL *	1,090	$2,329,775	793	$424,625	1,883	$2,754,400

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	43	$1,101,519			20	$855,642
BLDG. MTL.	58	$225,849	24	$38,085		
GEN. MDSE.	50	$1,263,334				
FOOD	53	$393,582				
MOTOR VEH.	160	$298,248	20	$61,868	23	$20,045
APPAREL	78	$160,155				
HOME FURN.	132	$257,207	25	$8,412	23	$15,302
EAT DRINK	288	$679,556	32	$27,775	46	$29,571
SPECIALTY	557	$600,807	63	$22,947	71	$17,436
SERVICES	829	$667,998	123	$57,750	120	$36,488
WHOLESALE	106	$149,692	35	$69,435	37	$50,189
MISC.	323	$281,781	79	$152,044	92	$132,935
* TOTAL *	2,677	$6,079,728	401	$438,316	432	$1,157,608

MUSCATINE	OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX
UTILITIES			63	$1,957,161
BLDG. MTL.	33	$21,508	115	$285,442
GEN. MDSE.	26	$26,854	76	$1,290,188
FOOD			53	$393,582
MOTOR VEH.	44	$60,068	247	$440,229
APPAREL			78	$160,155
HOME FURN.	21	$31,070	201	$311,991
EAT DRINK	32	$45,156	398	$782,058
SPECIALTY	195	$14,026	886	$655,216
SERVICES	199	$52,119	1,271	$814,355
WHOLESALE	143	$142,743	321	$412,059
MISC.	191	$44,460	685	$611,220
* TOTAL *	884	$438,004	4,394	$8,113,656

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$476,896	54	$245,939	80	$722,835
BLDG. MTL.	39	$123,173	32	$45,422	71	$168,595
GEN. MDSE.	20	$220,529	22	$37,869	42	$258,398
FOOD			48	$65,535	48	$65,535
MOTOR VEH.	56	$88,922	106	$70,230	162	$159,152
APPAREL	29	$96,711	21	$6,573	50	$103,284
HOME FURN.	37	$38,794	29	$31,161	66	$69,955
EAT DRINK	65	$130,709	148	$134,855	213	$265,564
SPECIALTY	154	$167,550	309	$75,469	463	$243,019
SERVICES	324	$154,816	578	$238,555	902	$393,371
WHOLESALE	110	$288,560	171	$125,849	281	$414,409
MISC.	113	$190,004	253	$85,732	366	$275,736
* TOTAL *	973	$1,976,664	1,771	$1,163,189	2,744	$3,139,853

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$10,463	23	$10,463
BLDG. MTL.	24	$44,581	21	$19,213	45	$63,794
GEN. MDSE.						
FOOD			21	$13,603	21	$13,603
MOTOR VEH.	28	$40,554	28	$14,960	56	$55,514
APPAREL	25	$35,627			25	$35,627
HOME FURN.	24	$10,633			24	$10,633
EAT DRINK	41	$39,357	39	$31,295	80	$70,652
SPECIALTY	82	$71,479	112	$36,914	194	$108,393
SERVICES	170	$80,153	172	$34,396	342	$114,549
WHOLESALE	43	$59,392	90	$102,589	133	$161,981
MISC.	109	$304,533	93	$54,765	202	$359,298
* TOTAL *	546	$686,309	599	$318,198	1,145	$1,004,507

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					40	$14,927
BLDG. MTL.	32	$58,477	51	$115,722	25	$9,858
GEN. MDSE.	20	$163,305				
FOOD			25	$87,449		
MOTOR VEH.	61	$76,104	73	$73,722	45	$30,037
APPAREL	26	$43,312	55	$99,636		
HOME FURN.	26	$71,384	26	$41,310		
EAT DRINK	75	$137,238	60	$52,727	28	$12,546
SPECIALTY	155	$158,456	205	$170,310	115	$11,837
SERVICES	276	$109,827	377	$162,595	198	$54,062
WHOLESALE	73	$165,104	85	$148,699	80	$68,640
MISC.	119	$424,194	215	$542,624	137	$42,748
* TOTAL *	863	$1,407,401	1,172	$1,494,794	668	$244,655

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$14,927
BLDG. MTL.	108	$184,057
GEN. MDSE.	20	$163,305
FOOD	25	$87,449
MOTOR VEH.	179	$179,863
APPAREL	81	$142,948
HOME FURN.	52	$112,694
EAT DRINK	163	$202,511
SPECIALTY	475	$340,603
SERVICES	851	$326,484
WHOLESALE	238	$382,443
MISC.	471	$1,009,566
* TOTAL *	2,703	$3,146,850

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			67	$96,411	67	$96,411
BLDG. MTL.	20	$70,679	37	$73,493	57	$144,172
GEN. MDSE.	24	$84,795			24	$84,795
FOOD			24	$26,243	24	$26,243
MOTOR VEH.	44	$53,982	49	$32,438	93	$86,420
APPAREL						
HOME FURN.	21	$29,611			21	$29,611
EAT DRINK	40	$54,714	72	$49,176	112	$103,890
SPECIALTY	96	$53,737	162	$23,110	258	$76,847
SERVICES	226	$141,331	301	$68,706	527	$210,037
WHOLESALE	78	$60,378	87	$203,041	165	$263,419
MISC.	119	$219,899	153	$78,823	272	$298,722
* TOTAL *	668	$769,126	952	$651,441	1,620	$1,420,567

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$542,005	58	$113,252	82	$655,257
BLDG. MTL.	28	$79,300	69	$136,506	97	$215,806
GEN. MDSE.	27	$313,383	26	$31,694	53	$345,077
FOOD			37	$48,286	37	$48,286
MOTOR VEH.	64	$87,758	119	$181,403	183	$269,161
APPAREL	55	$102,850			55	$102,850
HOME FURN.	49	$49,809	35	$50,294	84	$100,103
EAT DRINK	117	$299,325	153	$110,913	270	$410,238
SPECIALTY	223	$222,911	283	$93,947	506	$316,858
SERVICES	422	$297,608	595	$182,502	1,017	$480,110
WHOLESALE	125	$245,802	169	$171,987	294	$417,789
MISC.	190	$314,436	222	$70,264	412	$384,700
* TOTAL *	1,324	$2,555,187	1,766	$1,191,048	3,090	$3,746,235

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	93	$264,967
BLDG. MTL.	47	$71,364
GEN. MDSE.	29	$41,344
FOOD	43	$115,866
MOTOR VEH.	133	$93,389
APPAREL	33	$24,248
HOME FURN.	65	$62,285
EAT DRINK	140	$101,210
SPECIALTY	288	$87,026
SERVICES	520	$138,409
WHOLESALE	197	$171,079
MISC.	246	$119,917
* TOTAL *	1,834	$1,291,104

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	274	$17,217,102	36	$286,731		
BLDG. MTL.	472	$5,618,860	62	$317,431		
GEN. MDSE.	320	$10,802,617	64	$3,679,404		
FOOD	536	$4,711,669	72	$691,870	27	$299,833
MOTOR VEH.	1,238	$4,686,662	93	$252,780	21	$55,408
APPAREL	792	$3,227,192	258	$1,500,414		
HOME FURN.	952	$4,694,770	155	$315,237	40	$21,985
EAT DRINK	2,316	$8,044,239	294	$1,333,624	63	$188,387
SPECIALTY	4,912	$8,598,975	1,002	$1,343,386	209	$231,850
SERVICES	8,474	$18,653,436	1,057	$1,850,678	296	$274,093
WHOLESALE	2,304	$13,978,032	285	$966,009	57	$168,552
MISC.	2,833	$6,983,654	305	$828,133	117	$786,886
* TOTAL *	25,423	$107,217,208	3,683	$13,365,697	830	$2,026,994

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POLK	ALTOONA		ANKENY		CLIVE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			41	$287,763		
GEN. MDSE.			26	$486,135		
FOOD			50	$338,456		
MOTOR VEH.			82	$400,272		
APPAREL	24	$12,349	31	$43,411		
HOME FURN.	21	$8,941	66	$51,655		
EAT DRINK	48	$291,343	121	$459,162	43	$240,972
SPECIALTY	133	$47,485	352	$308,923	27	$75,213
SERVICES	227	$608,360	547	$361,005	76	$134,790
WHOLESALE	49	$204,240	131	$264,016		
MISC.	136	$667,054	243	$427,123	64	$88,439
* TOTAL *	638	$1,839,772	1,690	$3,427,921	210	$539,414

POLK	JOHNSTON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			75	$103,635	385	$17,607,468
BLDG. MTL.			37	$55,365	612	$6,279,419
GEN. MDSE.			36	$111,088	446	$15,079,244
FOOD					685	$6,041,828
MOTOR VEH.	24	$62,854	60	$48,178	1,518	$5,506,154
APPAREL					1,105	$4,783,366
HOME FURN.	25	$39,151	42	$23,603	1,301	$5,155,342
EAT DRINK	43	$128,612	69	$77,048	2,997	$10,763,387
SPECIALTY	89	$39,664	311	$67,950	7,035	$10,713,446
SERVICES	132	$91,719	526	$225,789	11,335	$22,199,870
WHOLESALE	56	$138,158	152	$342,614	3,034	$16,061,621
MISC.	133	$372,329	576	$542,401	4,407	$10,696,019
* TOTAL *	502	$872,487	1,884	$1,597,671	34,860	$130,887,164

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$2,015,655			120	$684,411
BLDG. MTL.	85	$259,731			91	$139,761
GEN. MDSE.	86	$1,928,628			42	$266,617
FOOD	140	$1,202,007			57	$101,745
MOTOR VEH.	310	$792,959	26	$35,047	207	$348,957
APPAREL	206	$572,269			20	$22,476
HOME FURN.	164	$690,154			49	$64,548
EAT DRINK	574	$2,058,050	28	$30,606	219	$270,200
SPECIALTY	949	$1,119,932	30	$15,986	480	$274,158
SERVICES	1,543	$1,500,742	65	$13,955	886	$384,901
WHOLESALE	294	$405,157			231	$433,939
MISC.	472	$355,408	59	$104,115	369	$312,671
* TOTAL *	4,862	$12,900,692	208	$199,709	2,771	$3,304,384

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	159	$2,700,066
BLDG. MTL.	176	$399,492
GEN. MDSE.	128	$2,195,245
FOOD	197	$1,303,752
MOTOR VEH.	543	$1,176,963
APPAREL	226	$594,745
HOME FURN.	213	$754,702
EAT DRINK	821	$2,358,856
SPECIALTY	1,459	$1,410,076
SERVICES	2,494	$1,899,598
WHOLESALE	525	$839,096
MISC.	900	$772,194
* TOTAL *	7,841	$16,404,785

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$1,076,712	73	$373,876	99	$1,450,588
BLDG. MTL.	28	$137,230	45	$96,654	73	$233,884
GEN. MDSE.	30	$376,067	25	$43,863	55	$419,930
FOOD	38	$227,404	25	$47,433	63	$274,837
MOTOR VEH.	66	$138,408	116	$212,456	182	$350,864
APPAREL	62	$86,264			62	$86,264
HOME FURN.	24	$42,015	34	$39,751	58	$81,766
EAT DRINK	87	$193,122	108	$145,464	195	$338,586
SPECIALTY	194	$163,906	233	$59,137	427	$223,043
SERVICES	339	$213,569	428	$186,884	767	$400,453
WHOLESALE	116	$184,719	152	$230,628	268	$415,347
MISC.	133	$81,189	219	$116,216	352	$197,405
* TOTAL *	1,143	$2,920,605	1,458	$1,552,362	2,601	$4,472,967

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$189,645
BLDG. MTL.	35	$63,646
GEN. MDSE.		
FOOD	22	$37,497
MOTOR VEH.	78	$99,224
APPAREL		
HOME FURN.		
EAT DRINK	54	$33,274
SPECIALTY	150	$30,568
SERVICES	336	$75,784
WHOLESALE	60	$43,674
MISC.	116	$121,723
* TOTAL *	880	$695,035

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$160,642	65	$113,263	85	$273,905
BLDG. MTL.			65	$91,728	65	$91,728
GEN. MDSE.			44	$58,868	44	$58,868
FOOD			30	$45,975	30	$45,975
MOTOR VEH.	49	$60,212	94	$126,527	143	$186,739
APPAREL	20	$37,088			20	$37,088
HOME FURN.	20	$11,263			20	$11,263
EAT DRINK	35	$50,264	108	$99,121	143	$149,385
SPECIALTY	98	$53,112	248	$69,928	346	$123,040
SERVICES	149	$47,896	447	$162,273	596	$210,169
WHOLESALE	48	$68,431	185	$171,972	233	$240,403
MISC.	92	$156,705	269	$109,329	361	$266,034
* TOTAL *	531	$645,613	1,555	$1,048,984	2,086	$1,694,597

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	91	$4,504,493	28	$750,259		
BLDG. MTL.	170	$1,106,955	53	$439,966		
GEN. MDSE.	198	$4,465,581	40	$1,436,701		
FOOD	200	$1,180,017	79	$527,993		
MOTOR VEH.	499	$1,467,963	138	$278,160		
APPAREL	443	$1,398,451	85	$200,257		
HOME FURN.	427	$1,862,696	87	$152,177		
EAT DRINK	964	$3,098,614	225	$991,930		
SPECIALTY	2,089	$3,616,417	533	$645,601	93	$13,297
SERVICES	3,023	$3,489,782	809	$1,731,820	121	$22,171
WHOLESALE	764	$3,410,192	240	$831,198		
MISC.	1,143	$2,820,032	296	$411,338	118	$115,413
* TOTAL *	10,016	$32,421,193	2,613	$8,397,400	332	$150,881

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			95	$91,999	214	$5,346,751
BLDG. MTL.	20	$105,461	51	$85,974	294	$1,738,356
GEN. MDSE.			47	$73,046	285	$5,975,328
FOOD					279	$1,708,010
MOTOR VEH.			107	$381,443	744	$2,127,566
APPAREL					528	$1,598,708
HOME FURN.			34	$23,526	548	$2,038,399
EAT DRINK	39	$37,756	168	$344,906	1,396	$4,473,206
SPECIALTY	101	$45,748	413	$57,724	3,229	$4,378,787
SERVICES	154	$134,109	579	$220,749	4,691	$5,598,631
WHOLESALE	66	$225,602	185	$225,536	1,255	$4,692,528
MISC.	92	$246,748	518	$269,462	2,167	$3,862,993
* TOTAL *	472	$795,424	2,197	$1,774,365	15,630	$43,539,263

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			62	$42,243	62	$42,243
BLDG. MTL.	46	$96,071	43	$44,730	89	$140,801
GEN. MDSE.	27	$189,529			27	$189,529
FOOD	24	$150,175	23	$6,670	47	$156,845
MOTOR VEH.	62	$139,900	80	$63,462	142	$203,362
APPAREL	34	$54,104			34	$54,104
HOME FURN.	45	$47,312	24	$14,396	69	$61,708
EAT DRINK	83	$136,768	92	$73,951	175	$210,719
SPECIALTY	172	$115,140	153	$44,397	325	$159,537
SERVICES	327	$144,379	364	$71,047	691	$215,426
WHOLESALE	85	$129,002	146	$116,895	231	$245,897
MISC.	135	$505,711	207	$57,650	342	$563,361
* TOTAL *	1,040	$1,708,091	1,194	$535,441	2,234	$2,243,532

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$265,251	24	$126,410
BLDG. MTL.			20	$39,457	30	$85,805
GEN. MDSE.						
FOOD						
MOTOR VEH.	37	$48,284	39	$124,264	32	$57,623
APPAREL	23	$26,008	26	$41,514		
HOME FURN.	21	$17,284	42	$64,295		
EAT DRINK	51	$55,028	26	$41,933	35	$48,975
SPECIALTY	70	$32,035	113	$56,646	81	$32,438
SERVICES	182	$58,659	171	$57,079	199	$110,928
WHOLESALE	42	$77,125	54	$173,037	47	$76,964
MISC.	92	$222,822	100	$147,612	111	$147,656
* TOTAL *	518	$537,245	615	$1,011,088	559	$686,799

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$88,313	124	$479,974
BLDG. MTL.	48	$145,413	46	$40,927	144	$311,602
GEN. MDSE.			30	$24,702	30	$24,702
FOOD			35	$35,963	35	$35,963
MOTOR VEH.	53	$128,324	84	$139,399	245	$497,894
APPAREL					49	$67,522
HOME FURN.	44	$67,898	51	$64,334	158	$213,811
EAT DRINK	42	$92,915	83	$63,770	237	$302,621
SPECIALTY	169	$149,895	322	$40,981	755	$311,995
SERVICES	276	$107,767	588	$118,344	1,416	$452,777
WHOLESALE	77	$207,721	278	$370,066	498	$904,913
MISC.	214	$391,346	311	$243,401	828	$1,152,837
* TOTAL *	923	$1,291,279	1,904	$1,230,200	4,519	$4,756,611

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	STORY CITY NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$1,392,174				
BLDG. MTL.	75	$481,082				
GEN. MDSE.	90	$2,600,018				
FOOD	99	$712,837	24	$99,032		
MOTOR VEH.	172	$416,004	50	$82,395	43	$54,905
APPAREL	192	$616,294				
HOME FURN.	187	$490,664	25	$31,431		
EAT DRINK	407	$1,517,517	50	$83,792	28	$59,389
SPECIALTY	932	$1,058,732	152	$61,922	108	$60,608
SERVICES	1,174	$1,700,915	267	$136,278	137	$54,085
WHOLESALE	279	$369,698	81	$248,925	31	$58,888
MISC.	403	$480,906	156	$558,117	131	$249,572
* TOTAL *	4,041	$11,836,841	805	$1,301,892	478	$537,447

STORY CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$134,055	134	$1,526,229
BLDG. MTL.	75	$60,495	150	$541,577
GEN. MDSE.	39	$67,908	129	$2,667,926
FOOD	47	$59,331	170	$871,200
MOTOR VEH.	96	$78,259	361	$631,563
APPAREL			192	$616,294
HOME FURN.	43	$49,404	255	$571,499
EAT DRINK	133	$132,081	618	$1,792,779
SPECIALTY	457	$181,185	1,649	$1,362,447
SERVICES	620	$214,949	2,198	$2,106,227
WHOLESALE	225	$116,265	616	$793,776
MISC.	293	$134,875	983	$1,423,470
* TOTAL *	2,131	$1,228,807	7,455	$14,904,987

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			56	$443,769	56	$443,769
BLDG. MTL.			83	$130,433	83	$130,433
GEN. MDSE.			43	$181,118	43	$181,118
FOOD			63	$151,290	63	$151,290
MOTOR VEH.	33	$38,768	145	$115,099	178	$153,867
APPAREL			24	$25,045	24	$25,045
HOME FURN.	20	$30,900	55	$40,363	75	$71,263
EAT DRINK	31	$33,934	162	$184,176	193	$218,110
SPECIALTY	77	$61,174	275	$50,181	352	$111,355
SERVICES	143	$42,260	657	$190,202	800	$232,462
WHOLESALE	42	$178,699	247	$329,050	289	$507,749
MISC.	133	$202,690	214	$51,356	347	$254,046
* TOTAL *	479	$588,425	2,024	$1,892,082	2,503	$2,480,507

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$68,399
BLDG. MTL.	55	$47,863
GEN. MDSE.		
FOOD	28	$50,859
MOTOR VEH.	70	$54,990
APPAREL	26	$27,276
HOME FURN.	21	$2,194
EAT DRINK	80	$57,758
SPECIALTY	235	$54,349
SERVICES	380	$83,274
WHOLESALE	97	$118,599
MISC.	152	$58,696
* TOTAL *	1,210	$624,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$335,752	20	$30,294	43	$366,046
BLDG. MTL.						
GEN. MDSE.	32	$414,087			32	$414,087
FOOD	31	$276,017			31	$276,017
MOTOR VEH.	68	$107,750	39	$13,348	107	$121,098
APPAREL	26	$43,416			26	$43,416
HOME FURN.	35	$65,151			35	$65,151
EAT DRINK	112	$247,952	36	$21,591	148	$269,543
SPECIALTY	234	$203,754	96	$7,998	330	$211,752
SERVICES	414	$235,762	137	$40,230	551	$275,992
WHOLESALE	60	$171,454	53	$24,893	113	$196,347
MISC.	156	$166,449	116	$68,324	272	$234,773
* TOTAL *	1,191	$2,267,544	497	$206,678	1,688	$2,474,222

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$50,480
BLDG. MTL.	33	$54,487
GEN. MDSE.	50	$33,689
FOOD	49	$51,104
MOTOR VEH.	90	$36,030
APPAREL		
HOME FURN.	29	$22,217
EAT DRINK	80	$54,406
SPECIALTY	244	$43,713
SERVICES	441	$79,612
WHOLESALE	126	$63,582
MISC.	184	$82,356
* TOTAL *	1,383	$571,676

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,081,709	47	$22,554	94	$1,104,263
BLDG. MTL.	66	$495,556	38	$37,397	104	$532,953
GEN. MDSE.	47	$1,195,324			47	$1,195,324
FOOD	74	$533,967	29	$15,707	103	$549,674
MOTOR VEH.	207	$335,246	79	$81,468	286	$416,714
APPAREL	88	$157,483			88	$157,483
HOME FURN.	133	$274,752	25	$2,001	158	$276,753
EAT DRINK	271	$639,752	52	$34,726	323	$674,478
SPECIALTY	663	$549,679	251	$24,784	914	$574,463
SERVICES	1,163	$677,019	390	$82,934	1,553	$759,953
WHOLESALE	154	$384,052	95	$70,219	249	$454,271
MISC.	288	$241,523	194	$52,153	482	$293,676
* TOTAL *	3,201	$6,566,062	1,200	$423,943	4,401	$6,990,005

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$90,992				
GEN. MDSE.	24	$251,332				
FOOD	24	$269,378				
MOTOR VEH.	90	$229,529	27	$64,404		
APPAREL	35	$58,772				
HOME FURN.	35	$71,140				
EAT DRINK	109	$270,201	21	$19,689		
SPECIALTY	293	$125,059	38	$9,911	101	$17,958
SERVICES	500	$241,484	165	$40,379	130	$48,564
WHOLESALE	88	$156,933				
MISC.	161	$374,564	97	$166,463	113	$210,073
* TOTAL *	1,382	$2,139,384	348	$300,846	344	$276,595

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$8,437	32	$8,437
BLDG. MTL.	36	$54,963	59	$145,955
GEN. MDSE.			24	$251,332
FOOD	29	$31,321	53	$300,699
MOTOR VEH.	60	$54,438	177	$348,371
APPAREL			35	$58,772
HOME FURN.	33	$4,730	68	$75,870
EAT DRINK	59	$29,013	189	$318,903
SPECIALTY	271	$33,848	703	$186,776
SERVICES	414	$140,015	1,209	$470,442
WHOLESALE	106	$69,359	194	$226,292
MISC.	207	$81,678	578	$832,778
* TOTAL *	1,247	$507,802	3,321	$3,224,627

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			64	$126,536	64	$126,536
BLDG. MTL.	36	$126,833	52	$99,259	88	$226,092
GEN. MDSE.	23	$260,991	45	$81,307	68	$342,298
FOOD	24	$190,396	33	$54,342	57	$244,738
MOTOR VEH.	80	$99,641	101	$122,428	181	$222,069
APPAREL	40	$116,297			40	$116,297
HOME FURN.	55	$78,995	44	$26,237	99	$105,232
EAT DRINK	95	$159,524	107	$123,810	202	$283,334
SPECIALTY	233	$132,402	330	$144,955	563	$277,357
SERVICES	372	$190,230	672	$197,913	1,044	$388,143
WHOLESALE	128	$445,335	217	$273,312	345	$718,647
MISC.	158	$415,146	314	$212,586	472	$627,732
* TOTAL *	1,244	$2,215,790	1,979	$1,462,685	3,223	$3,678,475

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$115,103
BLDG. MTL.	49	$68,812
GEN. MDSE.		
FOOD	43	$64,251
MOTOR VEH.	89	$81,458
APPAREL		
HOME FURN.	26	$16,034
EAT DRINK	76	$46,699
SPECIALTY	250	$56,453
SERVICES	380	$83,545
WHOLESALE	145	$87,395
MISC.	185	$86,348
* TOTAL *	1,288	$706,098

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$634,836	125	$242,321	174	$877,157
BLDG. MTL.	83	$448,451	64	$39,716	147	$488,167
GEN. MDSE.	87	$2,293,077	32	$46,990	119	$2,340,067
FOOD	52	$430,048	62	$61,754	114	$491,802
MOTOR VEH.	182	$459,371	74	$82,313	256	$541,684
APPAREL	162	$414,342			162	$414,342
HOME FURN.	132	$379,869	54	$9,880	186	$389,749
EAT DRINK	356	$947,557	115	$99,316	471	$1,046,873
SPECIALTY	576	$602,416	273	$34,981	849	$637,397
SERVICES	1,217	$846,102	687	$235,109	1,904	$1,081,211
WHOLESALE	332	$1,161,132	203	$259,775	535	$1,420,907
MISC.	366	$421,950	365	$213,468	731	$635,418
* TOTAL *	3,594	$9,039,151	2,054	$1,325,623	5,648	$10,364,774

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$235,243	42	$235,243
BLDG. MTL.	21	$32,299	37	$55,691	58	$87,990
GEN. MDSE.						
FOOD	27	$106,380	32	$53,307	59	$159,687
MOTOR VEH.	42	$56,579	66	$73,725	108	$130,304
APPAREL			25	$16,205	25	$16,205
HOME FURN.	27	$32,647	40	$49,339	67	$81,986
EAT DRINK	39	$60,092	81	$100,192	120	$160,284
SPECIALTY	113	$28,108	177	$100,233	290	$128,341
SERVICES	191	$88,097	384	$248,897	575	$336,994
WHOLESALE	49	$23,228	150	$149,163	199	$172,391
MISC.	78	$195,483	247	$268,832	325	$464,315
* TOTAL *	587	$622,913	1,281	$1,350,827	1,868	$1,973,740

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$345,145	76	$114,507	100	$459,652
BLDG. MTL.	31	$90,490	43	$91,625	74	$182,115
GEN. MDSE.	28	$583,559	24	$19,813	52	$603,372
FOOD	36	$173,199	44	$46,290	80	$219,489
MOTOR VEH.	77	$118,228	81	$68,612	158	$186,840
APPAREL	72	$172,596			72	$172,596
HOME FURN.	65	$119,841	29	$36,903	94	$156,744
EAT DRINK	128	$260,295	127	$103,213	255	$363,508
SPECIALTY	250	$279,985	241	$20,996	491	$300,981
SERVICES	376	$270,818	504	$130,708	880	$401,526
WHOLESALE	82	$195,626	156	$209,421	238	$405,047
MISC.	131	$163,710	201	$119,143	332	$282,853
* TOTAL *	1,300	$2,773,492	1,526	$961,231	2,826	$3,734,723

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$3,086,260	98	$338,387	174	$3,424,647
BLDG. MTL.	176	$1,183,133	88	$88,468	264	$1,271,601
GEN. MDSE.	104	$3,994,789	38	$93,688	142	$4,088,477
FOOD	214	$1,786,400	63	$52,304	277	$1,838,704
MOTOR VEH.	429	$1,076,866	150	$173,783	579	$1,250,649
APPAREL	348	$1,668,573			348	$1,668,573
HOME FURN.	309	$857,034	39	$21,644	348	$878,678
EAT DRINK	860	$2,204,342	202	$164,264	1,062	$2,368,606
SPECIALTY	1,414	$1,887,541	299	$100,728	1,713	$1,988,269
SERVICES	2,621	$2,663,128	665	$140,839	3,286	$2,803,967
WHOLESALE	825	$2,962,456	187	$118,950	1,012	$3,081,406
MISC.	921	$1,734,181	318	$136,432	1,239	$1,870,613
* TOTAL *	8,297	$25,104,703	2,147	$1,429,487	10,444	$26,534,190

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$166,093
BLDG. MTL.	54	$69,528
GEN. MDSE.	34	$40,138
FOOD	24	$47,464
MOTOR VEH.	60	$35,751
APPAREL		
HOME FURN.	33	$19,648
EAT DRINK	88	$54,784
SPECIALTY	194	$42,284
SERVICES	353	$109,017
WHOLESALE	144	$141,215
MISC.	199	$48,958
* TOTAL *	1,234	$774,880

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1988

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	BELMOND NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLCG. MTL.	32	$59,014	31	$50,433		
GEN. MDSE.						
FOOD						
MOTOR VEH.	45	$51,063	37	$62,250	28	$29,202
APPAREL						
HOME FURN.			22	$31,570	25	$29,304
EAT DRINK	49	$39,234	39	$33,060	32	$59,496
SPECIALTY	94	$42,232	78	$30,674	78	$53,176
SERVICES	218	$146,039	170	$183,684	181	$57,556
WHOLESALE	55	$61,877	28	$68,367	51	$69,314
MISC.	110	$306,409	129	$277,711	132	$387,342
* TOTAL *	603	$705,868	534	$737,749	527	$685,390

WRIGHT CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$34,035	40	$34,035
BLCG. MTL.			63	$109,447
GEN. MDSE.				
FOOD				
MOTOR VEH.	50	$52,142	160	$194,657
APPAREL				
HOME FURN.			47	$60,874
EAT DRINK	54	$27,388	174	$159,178
SPECIALTY	130	$28,643	380	$154,725
SERVICES	223	$42,035	792	$429,314
WHOLESALE	103	$99,521	237	$299,079
MISC.	150	$107,604	521	$1,079,066
* TOTAL *	750	$391,368	2,414	$2,520,375
LATE FILERS	23,182	$7,780,125		
* GRAND TOTAL *	373,968	$647,029,823		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENTS	259	$8,749,992	$335,870	.05
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,863	$580,194,457	$23,207,765	3.56
ELECTRIC AND GAS UTILITIES	2,286	$1,698,698,074	$67,947,228	10.43
WATER AND SANITATION UTILITIES	2,654	$128,332,804	$5,132,981	.79
TRANSPORTATION COMPANIES	1,421	$44,500,371	$1,779,863	.27
* GROUP TOTALS *	9,224	$2,451,725,706	$98,067,837	15.05
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,663	$542,429,669	$21,694,902	3.33
PAINT AND GLASS STORES	818	$46,824,524	$1,872,897	.29
HARDWARE STORES	2,832	$206,034,714	$8,239,911	1.26
GARDEN SUPPLY STORES	1,864	$47,109,143	$1,884,290	.29
MOBILE HOME DEALERS	227	$1,625,983	$65,040	.01
* GROUP TOTALS *	9,404	$844,024,033	$33,757,040	5.18
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,224	$1,235,797,739	$49,431,916	7.58
VARIETY STORES	1,102	$461,341,700	$18,453,576	2.83
MISCELLANEOUS GENERAL MERCHANDISE STORES	4,251	$372,193,657	$14,887,467	2.28
* GROUP TOTALS *	6,577	$2,069,333,096	$82,772,959	12.70

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	5,342	$914,719,164	$36,588,340	5.61
MEAT AND FISH MARKETS	188	$570,239	$22,805	.00
FRUIT AND VEGETABLE MARKETS	68	$660,223	$26,411	.00
CONFECTIONERY STORES	425	$7,999,269	$319,798	.05
DAIRY PRODUCT STORES	275	$7,565,946	$302,144	.05
BAKERIES	614	$6,439,151	$257,554	.04
MISCELLANEOUS FOOD STORES	841	$6,084,764	$243,292	.04
* GROUP TOTALS *	7,753	$944,038,756	$37,760,344	5.79
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,401	$238,247,334	$9,529,899	1.46
AUTOMOTIVE PARTS	4,980	$268,148,732	$10,725,588	1.65
GAS STATIONS	9,820	$331,993,087	$13,279,363	2.04
RECREATIONAL VEHICLES	1,854	$65,828,567	$2,632,977	.40
* GROUP TOTALS *	20,055	$904,217,720	$36,167,827	5.55
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	732	$68,109,673	$2,724,390	.42
WOMEN S APPAREL STORES	3,110	$206,578,709	$8,262,704	1.27
FAMILY AND CHILDREN S APPAREL STORES	1,766	$126,064,574	$5,041,317	.77

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	1,826	$112,978,042	$4,518,103	.69
OTHER APPAREL STORES	1,101	$30,210,080	$1,207,893	.19
* GROUP TOTALS *	8,535	$543,941,078	$21,754,407	3.34
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,589	$223,185,210	$8,926,011	1.37
HOME FURNISHING STORES	2,213	$74,080,727	$2,961,812	.45
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,414	$302,892,192	$12,112,379	1.86
* GROUP TOTALS *	11,216	$600,158,129	$24,000,202	3.68
EATING AND DRINKING PLACES GROUP				
EATING PLACES	19,019	$1,250,648,119	$50,011,967	7.67
DRINKING PLACES	9,180	$237,820,797	$9,505,754	1.46
* GROUP TOTALS *	28,199	$1,488,468,916	$59,517,721	9.13
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,817	$232,535,362	$9,300,448	1.43
LIQUOR STORES	887	$29,787,710	$1,191,450	.18
USED MERCHANDISE STORES	8,361	$59,901,835	$2,395,927	.37
SPORTING GOODS STORES	6,575	$95,201,509	$3,806,645	.58
BOOKS AND STATIONERY STORES	1,962	$75,796,249	$3,031,678	.47
JEWELRY STORES	2,275	$97,017,374	$3,880,120	.60

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	10,568	$53,816,777	$2,151,802	.33
GIFT AND NOVELTY SHOPS	3,356	$67,317,438	$2,691,127	.41
MAIL ORDER STORES	1,004	$33,628,037	$1,345,123	.21
VENDING MACHINES	986	$46,031,062	$1,839,950	.28
DIRECT SELLING	6,065	$48,678,103	$1,947,052	.30
FUEL AND ICE DEALERS	1,373	$57,345,573	$2,293,797	.35
FLORISTS	2,681	$56,707,068	$2,267,714	.35
OTHER SPECIALTY SHOPS	14,987	$339,756,046	$13,584,055	2.08
* GROUP TOTALS *	63,897	$1,293,520,143	$51,726,888	7.94

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	4,276	$82,753,483	$3,309,276	.51
HOTELS AND OTHER LODGING PLACES	3,101	$247,256,219	$9,892,679	1.52
LAUNDRY AND CLEANING	4,196	$88,041,330	$3,520,465	.54
PHOTOGRAPHIC STUDIOS	2,646	$37,241,230	$1,488,352	.23
BEAUTY SHOPS	20,737	$123,353,196	$4,932,144	.76
BARBER SHOPS	4,522	$27,988,737	$1,118,981	.17
SHOE REPAIR SHOPS	552	$4,134,797	$165,365	.03
FUNERAL HOMES	1,763	$51,135,384	$2,045,404	.31
OTHER PERSONAL SERVICES	3,207	$23,212,070	$928,008	.14
BUILDING MAINTENANCE	2,581	$30,571,544	$1,222,816	.19
EMPLOYMENT AGENCIES	299	$14,148,553	$565,940	.09

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	7,944	$240,147,044	$9,605,590	1.47
AUTOMOBILE RENTAL AND STORAGE	676	$40,119,887	$1,604,792	.25
AUTOMOBILE REPAIR AND SERVICES	18,723	$315,757,882	$12,627,635	1.94
ELECTRICAL REPAIR	4,175	$65,655,486	$2,625,688	.40
WATCH, JEWELRY REPAIR	193	$1,258,309	$50,328	.01
FURNITURE REPAIR	3,299	$11,146,739	$445,755	.07
MISCELLANEOUS REPAIR	13,504	$180,182,008	$7,206,757	1.11
MOTION PICTURE THEATRES	715	$36,581,444	$1,463,212	.22
AMUSEMENT PARKS AND SERVICES	8,091	$198,821,317	$7,949,827	1.22
EDUCATION INSTITUTIONS	924	$27,633,252	$1,105,170	.17
OTHER SERVICES	4,863	$218,792,680	$8,751,054	1.34
* GROUP TOTALS *	110,987	$2,065,932,591	$82,625,238	12.68

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MOTOR VEHICLE	1,368	$60,791,412	$2,431,567	.37
FURNITURE AND HOME FURNISHINGS	133	$5,648,025	$225,920	.03
CONSTRUCTION MATERIALS	5,826	$436,435,326	$17,378,477	2.67
FARM AND CONSTRUCTION MACHINERY	11,877	$786,720,033	$31,467,840	4.83
MISCELLANEOUS DURABLE GOODS	1,226	$52,704,942	$2,108,176	.32
APPAREL, PIECE GOODS	103	$4,730,700	$189,134	.03

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	1,195	$56,274,229	$2,250,758	.35
MISCELLANEOUS NONDURABLE GOODS	9,939	$338,230,764	$13,528,124	2.08
* GROUP TOTALS *	31,667	$1,741,535,431	$69,580,046	10.68

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	5,209	$63,115,765	$2,524,265	.39
MINING	359	$26,168,495	$1,046,710	.16
GENERAL CONTRACTORS	5,019	$92,201,128	$3,687,985	.57
PLUMBING AND HEATING CONTRACTORS	6,127	$141,472,359	$5,658,560	.87
PAINTING CONTRACTORS	2,693	$21,803,011	$871,970	.13
ELECTRICAL CONTRACTORS	4,159	$98,510,855	$3,940,318	.60
CARPENTRY CONTRACTORS	2,883	$29,759,237	$1,190,219	.18
OTHER SPECIAL TRADE CONTRACTORS	3,796	$89,156,439	$3,566,184	.55
FOOD MANUFACTURERS	977	$21,111,288	$844,376	.13
APPAREL AND TEXTILE MANUFACTURERS	184	$7,660,460	$296,323	.05
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,116	$43,878,594	$1,755,133	.27
PUBLISHERS OF BOOKS AND NEWSPAPERS	837	$13,616,324	$544,637	.08
COMMERCIAL PRINTERS	2,625	$119,788,737	$4,791,378	.74
NONMETALLIC PRODUCT MANUFACTURERS	1,406	$66,639,431	$2,665,582	.41

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,796	$154,822,084	$6,192,561	.95
MISCELLANEOUS MANUFACTURERS	620	$17,731,279	$709,246	.11
TEMPORARY RETAILERS	2,207	$29,722,898	$897,872	.14
* GROUP TOTALS *	43,013	$1,037,158,384	$41,183,319	6.32
* LATE FILERS *	23,182	$194,574,755	$7,780,125	1.19
** GRAND TOTAL **	373,968	$16,187,378,730	$647,029,823	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
YEAR ENDING MARCH 31, 1988

COUNTY	UNITS	AMOUNT	COUNTY	UNITS	AMOUNT
ADAIR	2,087	$376,454	JOHNSON	16,514	3,168,851
ADAMS	1,314	180,894	JONES	4,502	672,191
ALLAMAKEE	3,328	474,039	KEOKUK	2,987	482,737
APPANOOSE	3,637	417,434	KOSSUTH	4,018	668,276
AUDUBON	1,769	311,741	LEE	9,485	1,254,397
BENTON	5,400	826,555	LINN	39,485	6,669,317
BLACK HAWK	27,934	4,146,942	LOUISA	3,185	411,839
BOONE	5,966	934,236	LUCAS	2,343	320,685
BREMER	5,053	802,039	LYON	2,549	401,725
BUCHANAN	5,141	735,277	MADISON	3,300	449,663
BUENA VISTA	4,565	740,419	MAHASKA	5,395	783,900
BUTLER	3,846	535,854	MARION	7,009	1,079,835
CALHOUN	2,547	412,868	MARSHALL	9,726	1,389,287
CARROLL	4,531	835,023	MILLS	3,296	519,019
CASS	3,889	634,247	MITCHELL	2,501	374,855
CEDAR	4,274	685,223	MONONA	2,606	391,062
CERRO GORDO	11,149	1,694,473	MONROE	2,119	281,641
CHEROKEE	3,272	498,504	MONTGOMERY	2,921	445,059
CHICKASAW	3,433	459,971	MUSCATINE	11,139	1,504,025
CLARKE	2,184	295,235	O'BRIEN	3,473	607,368
CLAY	4,144	649,312	OSCEOLA	1,706	280,374
CLAYTON	4,603	714,363	PAGE	3,835	542,645
CLINTON	12,333	1,820,452	PALO ALTO	2,293	388,169
CRAWFORD	4,448	622,910	PLYMOUTH	5,201	910,848
DALLAS	7,630	1,129,189	POCAHONTAS	2,161	393,698
DAVIS	2,070	246,220	POLK	79,118	14,433,029
DECATUR	1,828	242,255	POTTAWATTAMIE	22,859	3,126,149
DELAWARE	4,192	683,810	POWESHIEK	4,563	773,383
DES MOINES	11,009	1,600,371	RINGGOLD	1,379	196,249
DICKINSON	3,661	626,336	SAC	2,790	445,647
DUBUQUE	18,895	2,993,999	SCOTT	34,960	5,778,574
EMMET	2,588	397,637	SHELBY	2,951	507,955
FAYETTE	5,129	801,188	SIOUX	6,287	1,040,106
FLOYD	4,231	570,282	STORY	13,082	2,245,110
FRANKLIN	2,594	438,758	TAMA	4,223	621,077
FREMONT	2,127	[illegible]41,041	TAYLOR	1,599	223,689
GREENE	2,596	[illegible]31,743	UNION	3,207	409,511
GRUNDY	2,782	491,545	VAN BUREN	2,049	254,878
GUTHRIE	2,808	417,129	WAPELLO	9,636	1,204,113
HAMILTON	4,259	630,426	WARREN	8,931	1,396,768
HANCOCK	2,842	429,406	WASHINGTON	4,619	804,674
HARDIN	4,684	711,238	WAYNE	1,675	225,302
HARRISON	4,016	632,481	WEBSTER	9,499	1,374,309
HENRY	4,778	731,865	WINNEBAGO	2,934	456,037
HOWARD	2,388	345,800	WINNESHIEK	4,393	698,813
HUMBOLDT	2,634	418,347	WOODBURY	23,339	3,325,630
IDA	1,956	339,123	WORTH	1,874	282,875
IOWA	3,620	615,057	WRIGHT	3,073	495,628
JACKSON	5,358	680,030	MOTOR VEHICLE	48	27,950
JASPER	9,524	1,481,921			
JEFFERSON	3,921	534,960	TOTALS	657,804	$103,455,547

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	293	$33,071,438	$1,322,855	1.98
ELECTRIC AND GAS UTILITIES	109	$58,120,976	$2,324,839	3.48
WATER AND SANITATION UTILITIES	22	$111,508	$4,461	.01
TRANSPORTATION COMPANIES	186	$33,947,179	$1,357,886	2.03
* GROUP TOTALS *	610	$125,251,101	$5,010,041	7.50
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	477	$23,752,226	$950,204	1.42
PAINT AND GLASS STORES	26	$997,357	$39,897	.06
HARDWARE STORES	103	$1,340,753	$53,633	.08
GARDEN SUPPLY STORES	48	$989,173	$39,568	.06
MOBILE HOME DEALERS	5	$23,650	$946	.00
* GROUP TOTALS *	659	$27,103,159	$1,084,248	1.62
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	24	$34,483,472	$1,379,337	2.06
VARIETY STORES	8	$1,300,464	$52,019	.08
MISCELLANEOUS GENERAL MERCHANDISE STORES	22	$463,666	$18,547	.03
* GROUP TOTALS *	54	$36,247,602	$1,449,903	2.17

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	27	$915,942	$36,637	.05
MEAT AND FISH MARKETS	8	$217,461	$8,697	.01
FRUIT AND VEGETABLE MARKETS	1	$0	$0	.00
CONFECTIONERY STORES	5	$193,795	$7,752	.01
DAIRY PRODUCT STORES	3	$126,597	$5,064	.01
BAKERIES	0	$0	$0	.00
MISCELLANEOUS FOOD STORES	33	$56,423	$2,257	.00
* GROUP TOTALS *	77	$1,510,218	$60,407	.09
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	58	$2,033,518	$81,339	.12
AUTOMOTIVE PARTS	269	$9,067,867	$362,599	.54
GAS STATIONS	106	$6,248,703	$249,950	.37
RECREATIONAL VEHICLES	58	$1,736,645	$69,467	.10
* GROUP TOTALS *	491	$19,086,733	$763,355	1.14
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	15	$154,378	$6,175	.01
WOMEN S APPAREL STORES	65	$1,240,276	$49,608	.07
FAMILY AND CHILDREN S APPAREL STORES	32	$1,130,802	$45,233	.07

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	53	$2,216,712	$88,667	.13
OTHER APPAREL STORES	55	$751,640	$30,065	.04
* GROUP TOTALS *	220	$5,493,808	$219,748	.33
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	265	$5,640,962	$225,640	.34
HOME FURNISHING STORES	214	$26,131,565	$1,045,264	1.56
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	456	$13,834,425	$553,382	.83
* GROUP TOTALS *	935	$45,606,952	$1,824,286	2.73
EATING AND DRINKING PLACES GROUP				
EATING PLACES	128	$1,996,260	$79,850	.12
DRINKING PLACES	0	$0	$0	.00
* GROUP TOTALS *	128	$1,996,260	$79,850	.12
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	27	$1,670,615	$66,825	.10
LIQUOR STORES	5	$83,187	$3,327	.00
USED MERCHANDISE STORES	153	$1,577,087	$63,085	.09
SPORTING GOODS STORES	67	$313,559	$12,541	.02
BOOKS AND STATIONERY STORES	155	$3,997,248	$159,885	.24
JEWELRY STORES	66	$745,619	$29,824	.04

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	342	$1,388,008	$55,521	.08
GIFT AND NOVELTY SHOPS	71	$2,336,075	$93,442	.14
MAIL ORDER STORES	141	$15,884,296	$635,371	.95
VENDING MACHINES	161	$2,761,115	$110,447	.17
DIRECT SELLING	674	$31,452,132	$1,258,086	1.88
FUEL AND ICE DEALERS	182	$2,654,685	$106,186	.16
FLORISTS	11	$8,426	$337	.00
OTHER SPECIALTY SHOPS	1,032	$59,581,030	$2,383,248	3.57
* GROUP TOTALS *	3,087	$124,453,082	$4,978,125	7.45

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	405	$8,094,892	$323,786	.48
HOTELS AND OTHER LODGING PLACES	41	$1,486,888	$59,474	.09
LAUNDRY AND CLEANING	178	$5,273,862	$210,952	.32
PHOTOGRAPHIC STUDIOS	132	$2,127,365	$85,092	.13
BEAUTY SHOPS	8	$209,985	$8,400	.01
BARBER SHOPS	18	$26,929	$1,076	.00
SHOE REPAIR SHOPS	4	$4,028	$161	.00
FUNERAL HOMES	13	$42,948	$1,719	.00
OTHER PERSONAL SERVICES	86	$1,216,202	$48,654	.07
BUILDING MAINTENANCE	181	$2,320,733	$92,828	.14
EMPLOYMENT AGENCIES	3	$0	$0	.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	3,202	$171,524,750	$6,861,060	10.27
AUTOMOBILE RENTAL AND STORAGE	144	$8,654,216	$346,176	.52
AUTOMOBILE REPAIR AND SERVICES	160	$3,133,277	$125,338	.19
ELECTRICAL REPAIR	200	$3,284,594	$131,383	.20
WATCH, JEWELRY REPAIR	1	$0	$0	.00
FURNITURE REPAIR	30	$131,622	$5,262	.01
MISCELLANEOUS REPAIR	428	$9,183,893	$365,776	.55
MOTION PICTURE THEATRES	55	$899,272	$35,975	.05
AMUSEMENT PARKS AND SERVICES	101	$1,413,306	$56,530	.08
EDUCATION INSTITUTIONS	15	$9,646	$386	.00
OTHER SERVICES	141	$2,199,984	$88,003	.13
* GROUP TOTALS *	5,546	$221,238,392	$8,848,031	13.24
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	237	$8,184,684	$327,386	.49
FURNITURE AND HOME FURNISHINGS	134	$1,867,482	$74,696	.11
CONSTRUCTION MATERIALS	1,987	$68,956,223	$2,758,234	4.13
FARM AND CONSTRUCTION MACHINERY	5,871	$263,108,336	$10,524,200	15.75
MISCELLANEOUS DURABLE GOODS	381	$13,824,429	$552,976	.83
APPAREL, PIECE GOODS	67	$2,609,244	$104,371	.16

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	288	$8,475,808	$339,029	.51
MISCELLANEOUS NONDURABLE GOODS	1,391	$75,897,235	$3,035,985	4.54
* GROUP TOTALS *	10,356	$442,923,441	$17,716,877	26.51

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	217	$4,398,053	$175,922	.26
MINING	48	$2,507,652	$100,305	.15
GENERAL CONTRACTORS	1,063	$20,565,054	$822,602	1.23
PLUMBING AND HEATING CONTRACTORS	371	$7,363,211	$294,517	.44
PAINTING CONTRACTORS	89	$1,080,136	$43,206	.06
ELECTRICAL CONTRACTORS	221	$5,386,101	$215,444	.32
CARPENTRY CONTRACTORS	88	$704,523	$28,183	.04
OTHER SPECIAL TRADE CONTRACTORS	836	$14,963,828	$598,544	.90
FOOD MANUFACTURERS	270	$19,473,828	$778,947	1.17
APPAREL AND TEXTILE MANUFACTURERS	184	$8,094,441	$323,775	.48
FURNITURE, WOOD AND PAPER MANUFACTURERS	643	$23,949,724	$958,500	1.43
PUBLISHERS OF BOOKS AND NEWSPAPERS	158	$16,982,984	$679,319	1.02
COMMERCIAL PRINTERS	345	$37,541,613	$1,501,664	2.25
NONMETALLIC PRODUCT MANUFACTURERS	1,344	$80,299,413	$3,211,985	4.81

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,693	$276,819,005	$11,072,770	16.57
MISCELLANEOUS MANUFACTURERS	783	$64,970,695	$2,598,834	3.89
TEMPORARY RETAILERS	156	$2,005,034	$0	.00
* GROUP TOTALS *	10,509	$587,105,295	$23,404,517	35.02
* LATE FILERS *	1,611	$28,214,669	$847,150	1.27
** GRAND TOTAL **	34,283	$1,666,230,712	$66,286,538	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
COMMUNICATION UTILITIES	667	$31,288,066	$1,251,532	5.52 *
ELECTRIC AND GAS UTILITIES	654	$43,962,570	$1,758,507	7.76 *
WATER AND SANITATION UTILITIES	70	$615,901	$24,635	.11 *
TRANSPORTATION COMPANIES	522	$8,466,727	$338,678	1.49 *
* GROUP TOTALS *	1,913	$84,333,264	$3,373,352	14.88 *

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
BUILDING MATERIAL DEALERS	205	$1,805,217	$72,207	.32 *
PAINT AND GLASS STORES	5	$166,542	$6,661	.03 *
HARDWARE STORES	7	$6,689	$268	.00 *
GARDEN SUPPLY STORES	32	$137,352	$5,494	.02 *
MOBILE HOME DEALERS	0	$0	$0	.00 *
* GROUP TOTALS *	249	$2,115,800	$84,630	.37 *

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	CF TAX
DEPARTMENT STORES	22	$2,042,640	$81,705	.36 *
VARIETY STORES	4	$4,580	$183	.00 *
MISCELLANEOUS GENERAL MERCHANDISE STORES	27	$573,999	$22,966	.10 *
* GROUP TOTALS *	53	$2,621,219	$104,854	.46 *

FOOD DEALERS GROUP

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERY STORES	27	$3,169,990	$126,798	.56 *
MEAT AND FISH MARKETS	16	$11,235	$449	.00 *
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00 *
CONFECTIONERY STORES	4	$684,028	$27,361	.12 *
DAIRY PRODUCT STORES	7	$143,949	$5,757	.03 *
BAKERIES	17	$507,774	$20,310	.09 *
MISCELLANEOUS FOOD STORES	6	$14,565	$583	.00 *
* GROUP TOTALS *	77	$4,531,541	$181,258	.80 *

MOTOR VEHICLE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUTOMOBILE DEALERS	92	$47,042	$1,881	.01 *
AUTOMOTIVE PARTS	61	$638,194	$25,530	.11 *
GAS STATIONS	66	$239,700	$9,586	.04 *
RECREATIONAL VEHICLES	19	$80,735	$3,229	.01 *
* GROUP TOTALS *	238	$1,005,671	$40,226	.18 *

APPAREL GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MEN S AND BOY S APPAREL STORES	23	$5,334	$214	.00 *
WOMEN S APPAREL STORES	161	$45,289	$1,808	.01 *
FAMILY AND CHILDREN S APPAREL STORES	16	$29,837	$1,194	.01 *
SHOE STORES	80	$277,756	$11,106	.05 *
OTHER APPAREL STORES	6	$41,567	$1,663	.01 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	286	$399,783	$15,985	.07 *
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	27	$217,280	$8,694	.04 *
HOME FURNISHING STORES	49	$5,492,586	$219,704	.97 *
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	38	$219,771	$8,739	.04 *
* GROUP TOTALS *	114	$5,929,637	$237,137	1.05 *
EATING AND DRINKING PLACES GROUP				
EATING PLACES	250	$3,474,013	$138,955	.61 *
DRINKING PLACES	2	$0	$0	.00 *
* GROUP TOTALS *	252	$3,474,013	$138,955	.61 *
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	4	$5,685	$227	.00 *
LIQUOR STORES	0	$0	$0	.00 *
USED MERCHANDISE STORES	12	$3,311	$133	.00 *
SPORTING GOODS STORES	44	$110,646	$4,426	.02 *
BOOKS AND STATIONERY STORES	32	$110,938	$4,439	.02 *
JEWELRY STORES	53	$117,263	$4,690	.02 *
HOBBY AND TOY STORES	10	$10,733	$429	.00 *
GIFT AND NOVELTY SHOPS	12	$13,002	$521	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAIL ORDER STORES	8	$147	$6	.00 *
VENDING MACHINES	199	$1,219,207	$48,764	.22 *
DIRECT SELLING	41	$859,586	$34,383	.15 *
FUEL AND ICE DEALERS	80	$417,717	$16,710	.07 *
FLORISTS	8	$4,574	$183	.00 *
OTHER SPECIALTY SHOPS	149	$1,531,023	$61,238	.27 *
* GROUP TOTALS *	652	$4,403,832	$176,149	.78 *

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	1,614	$22,648,353	$905,937	4.00 *
HOTELS AND OTHER LODGING PLACES	207	$2,364,077	$94,566	.42 *
LAUNDRY AND CLEANING	78	$1,391,482	$55,654	.25 *
PHOTOGRAPHIC STUDIOS	4	$0	$0	.00 *
BEAUTY SHOPS	4	$0	$0	.00 *
BARBER SHOPS	0	$0	$0	.00 *
SHOE REPAIR SHOPS	0	$0	$0	.00 *
FUNERAL HOMES	41	$32,086	$1,284	.01 *
OTHER PERSONAL SERVICES	39	$375,045	$15,005	.07 *
BUILDING MAINTENANCE	20	$1,674,772	$66,992	.30 *
EMPLOYMENT AGENCIES	13	$26,865	$1,074	.00 *
OTHER BUSINESS SERVICES	596	$16,791,321	$671,641	2.96 *
AUTOMOBILE RENTAL AND STORAGE	10	$0	$0	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
AUTOMOBILE REPAIR AND SERVICES	97	$684,252	$27,373	.12	*
ELECTRICAL REPAIR	26	$108,384	$4,337	.02	*
WATCH, JEWELRY REPAIR	4	$5,139	$206	.00	*
FURNITURE REPAIR	24	$40,379	$1,615	.01	*
MISCELLANEOUS REPAIR	180	$2,380,946	$95,242	.42	*
MOTION PICTURE THEATRES	49	$77,083	$3,081	.01	*
AMUSEMENT PARKS AND SERVICES	159	$486,918	$19,477	.09	*
EDUCATION INSTITUTIONS	17	$363,331	$14,533	.06	*
OTHER SERVICES	2,996	$36,199,637	$1,448,026	6.39	*
* GROUP TOTALS *	6,178	$85,650,070	$3,426,043	15.11	*
WHOLESALE GOODS GROUP					
MOTOR VEHICLE	39	$1,024,603	$40,983	.18	*
FURNITURE AND HOME FURNISHINGS	12	$228,554	$9,143	.04	*
CONSTRUCTION MATERIALS	244	$4,383,607	$175,330	.77	*
FARM AND CONSTRUCTION MACHINERY	443	$2,895,054	$115,798	.51	*
MISCELLANEOUS DURABLE GOODS	94	$8,222,992	$328,921	1.45	*
APPAREL, PIECE GOODS	6	$0	$0	.00	*
GROCERIES AND FARM PRODUCTS	204	$5,031,184	$201,245	.89	*
MISCELLANEOUS NONDURABLE GOODS	838	$7,780,958	$311,243	1.37	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
* GROUP TOTALS *	1,880	$29,566,952	$1,182,663	5.22	*

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
AGRICULTURE PRODUCTION AND SERVICES	266	$4,945,582	$197,823	.87	*
MINING	77	$1,181,230	$47,249	.21	*
GENERAL CONTRACTORS	1,019	$14,550,771	$582,041	2.57	*
PLUMBING AND HEATING CONTRACTORS	347	$3,768,497	$150,741	.66	*
PAINTING CONTRACTORS	27	$1,029,894	$41,197	.18	*
ELECTRICAL CONTRACTORS	166	$1,881,976	$75,280	.33	*
CARPENTRY CONTRACTORS	39	$470,971	$18,837	.08	*
OTHER SPECIAL TRADE CONTRACTORS	588	$10,405,615	$416,218	1.84	*
FOOD MANUFACTURERS	620	$76,045,306	$3,041,808	13.42	*
APPAREL AND TEXTILE MANUFACTURERS	87	$6,658,151	$266,326	1.17	*
FURNITURE, WOOD AND PAPER MANUFACTURERS	236	$12,170,570	$486,826	2.15	*
PUBLISHERS OF BOOKS AND NEWSPAPERS	244	$4,271,443	$170,857	.75	*
COMMERCIAL PRINTERS	210	$9,935,861	$397,437	1.75	*
NONMETALLIC PRODUCT MANUFACTURERS	645	$30,607,764	$1,224,955	5.40	*
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,438	$147,736,996	$5,909,490	26.07	*
MISCELLANEOUS MANUFACTURERS	279	$11,750,072	$470,003	2.07	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1988

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TEMPORARY RETAILERS	123	$7,377,842	$0	.00 *
* GROUP TOTALS *	6,411	$344,788,541	$13,497,088	59.53 *
* LATE FILERS *	649	$5,848,143	$212,831	.94 *
** GRAND TOTAL **	18,952	$574,668,466	$22,671,221	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1988

COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	73	$15,710
ADAMS	28	$9,368
ALLAMAKEE	141	$17,809
APPANOOSE	51	$130,072
AUDUBON	36	$1,299
BENTON	105	$16,312
BLACK HAWK	877	$1,470,345
BOONE	134	$60,547
BREMER	135	$49,954
BUCHANAN	116	$34,416
BUENA VISTA	117	$28,302
BUTLER	91	$3,418
CALHOUN	52	$17,770
CARROLL	172	$68,182
CASS	116	$90,370
CEDAR	88	$16,094
CERRO GORDO	444	$258,641
CHEROKEE	71	$16,283
CHICKASAW	93	$72,439
CLARKE	26	$6,398
CLAY	188	$68,173
CLAYTON	134	$67,930
CLINTON	287	$292,901
CRAWFORD	126	$154,917
DALLAS	140	$44,886
DAVIS	55	$10,862
DECATUR	28	$3,063
DELAWARE	77	$25,056
DES MOINES	340	$377,208
DICKINSON	95	$28,944
DUBUQUE	754	$1,393,231
EMMET	96	$65,386
FAYETTE	116	$34,136
FLOYD	158	$92,450
FRANKLIN	106	$29,801
FREMONT	53	$3,650
GREENE	82	$6,405
GRUNDY	109	$24,518
GUTHRIE	69	$7,567
HAMILTON	178	$207,783
HANCOCK	87	$38,858
HARDIN	253	$70,499
HARRISON	71	$7,577
HENRY	116	$68,306
HOWARD	79	$8,564
HUMBOLDT	95	$39,519
IDA	60	$27,989
IOWA	102	$231,070
JACKSON	114	$17,149
JASPER	186	$293,598
JEFFERSON	101	$54,259
JOHNSON	427	$568,179
JONES	120	$27,247
KEOKUK	72	$9,728
KOSSUTH	100	$15,718
LEE	301	$768,358
LINN	1,297	$4,524,582
LOUISA	72	$8,533
LUCAS	32	$29,272
LYON	122	$27,910
MADISON	39	$43,193
MAHASKA	133	$46,555
MARION	147	$185,045
MARSHALL	272	$330,938
MILLS	35	$2,452
MITCHELL	102	$42,128
MONONA	72	$5,145
MONROE	57	$11,466
MONTGOMERY	106	$89,589
MUSCATINE	244	$592,281
OBRIEN	165	$18,127
OSCEOLA	62	$4,680
PAGE	152	$28,880
PALO ALTO	65	$11,111
PLYMOUTH	114	$130,136
POCAHONTAS	100	$34,308
POLK	2,474	$4,490,432
POTTAWATTAMIE	521	$279,255
POWESHIEK	143	$327,783
RINGGOLD	27	$4,746
SAC	108	$21,625
SCOTT	977	$1,294,995
SHELBY	142	$58,756
SIOUX	201	$95,852
STORY	398	$166,589
TAMA	87	$38,654
TAYLOR	23	$689
UNION	56	$36,612
VAN BUREN	37	$10,862
WAPELLO	255	$633,148
WARREN	120	$30,541
WASHINGTON	117	$17,772
WAYNE	62	$18,324
WEBSTER	315	$213,669
WINNEBAGO	98	$244,831
WINNESHIEK	117	$120,702
WOODBURY	657	$729,300
WORTH	62	$16,550
WRIGHT	119	$83,989
OUT OF STATE	7	$0
GRAND TOTAL	18,952	$22,671,221